



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2001

***A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer***



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

**Combined Annual Financial Report
of the
Director of Revenue and State Treasurer**

**Carol Russell Fischer
Director of Revenue**

**Nancy Farmer
State Treasurer**

Prepared by:

**Nancy D. Holtschneider, CPA
Fiscal and Administrative Manager
Department of Revenue**

**Jennifer A. Even
Accountant III
Department of Revenue**

Introductory Section

Transmittal Letter	i
Strategic Plan.....	ii
Overview	v
Organizational Chart.....	xiii
Department Officials	xiv

Financial Section

General Purpose Financial Statements

Combined Financial Statements	
Combined Balance Sheet, All Fund Types and Account Groups	1
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, All Governmental Fund Types	2
Combined Statement of Appropriations and Expenditures - Budgetary Basis	3
Notes to the Financial Statements	5

Combining Statements

Special Revenue Funds	
Fund Descriptions	17
Combining Balance Sheet	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	25
Combining Schedule of Appropriations and Expenditures - Budgetary Basis	28
Agency Funds	
Fund Descriptions	34
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	38
Combining Schedule of Appropriations and Expenditures - Budgetary Basis	49

General Fixed Assets Account Group

Statement of General Fixed Assets (By Source)	50
Schedule of General Fixed Assets (By Function and Activity)	51
Schedule of Changes in General Fixed Assets (By Function and Activity)	52

General Long-Term Debt Account Group

Statement of General Long-Term Debt	53
Schedule of Changes in General Long-Term Debt	53

Statistical Section

Expenditures

Expense and Equipment Expenditures By Subclass	54
General Governmental Expenditures By Division	55
General Governmental Expenditures By Fund	56
Program Specific Distributions	57
Driver and Vehicle Services Bureau - Drivers Transactions to Expenditures	58
Driver and Vehicle Services Bureau - Motor Vehicle Transactions to Expenditures	59

Statistical Section (cont.)

Expenditures (cont.)

Division of Taxation and Collection Transactions to Expenditures.....	60
Highway Reciprocity Commission Transactions to Expenditures	61
Tax and Fee Collections to Resource Inputs	62

Taxes Administered

Introduction of Taxes Administered	
Summary of Taxes Administered.....	63
Cigarette Tax.....	64
Financial Institutions Tax	65
Fuel Tax.....	66
Income Tax.....	67
Insurance Tax.....	68
Local Sales and Use Tax	70
State Sales and Use Tax	71
Other Taxes.....	73
Ten-Year Collection History	74
Income Tax, Ten-Year Summary of Activities	75
General Fund Receipts.....	76
Tax and Fee Distribution - Counties and Other Political Subdivisions	77
Tax and Fee Distribution - Cities	82

Fees Administered

Introduction of Fees Administered	
Summary of Fees Administered	106
All-Terrain Vehicle Fees.....	107
Court and County Clerk and Recorder Fees	108
Drivers License Fees	110
Marine Fees	112
Motor Vehicle Fees	113
Other Fees.....	117
Drivers License Transactions.....	119
Motor Vehicle Transactions	120
Marine Transactions.....	121
All-Terrain Vehicle Transactions.....	121

Non-Appropriated Funds - Sources and Application..... 122

State Treasurer's Report

Average Fund Balances and Invested Balances	130
Time Deposits - General.....	131
Fund Balances	137
General Obligation Bonds	148
Funds Invested in U.S. Securities	149
Investments of the State Treasurer	150
Missouri Investment Trust	151



Missouri Department of Revenue

Introductory

The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and financial operation of the Department of Revenue.

April 12, 2002

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue for the fiscal year ended June 30, 2001.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes the summary of the Department of Revenue's strategic plan, general information, and the organization of the department.
2. The Financial Section includes the financial statements and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo 2000.

Sincerely,

Carol Russell Fischer

CRF:JAE

Simplify

Mission

Simplifying what we do to make the government work for you

Values

We are dedicated to serving our customers fairly, equitably, and with the highest level of integrity. We value our:

Bottom Line

Measuring our performance and communicating results

Front Line

Soliciting the involvement and ideas of front line workers

Customer Line

Asking customers what they want and ensuring the lines of communication are open so they can tell us

Outcomes

- *Increased customer satisfaction*
- *Increased voluntary compliance*
- *Decreased cost of compliance*
- *Increased quality performance*

Objectives

- *Improve external and internal communication*
- *Improve/develop a systematic query/complaint process*
- *Expand alternative service delivery methods*
- *Improve legislative support processes*
- *Make the Department of Revenue a great place to work*
- *Reduce the age of major technology software and hardware*
- *Increase the amount of the department's budget funded by alternative sources*
- *Improve field operations*
- *Ensure workforce diversity*
- *Ensure security/privacy*

Continue improvement and achieve targets on key operational products and key support products

Key Operational Products

Division of Taxation and Collection:

- *Individual Income Tax Return (Form)*
- *Sales Tax Return (Form)*
- *Sales Tax Audit*
- *Corporate Income Tax Return*
- *Corporate Income Tax Audit*
- *Business Tax Collection Case*
- *Individual Income Tax Collection Case*
- *Withholding Tax Return*
- *Fuel Tax Return*

Division of Motor Vehicle and Drivers Licensing:

- *Field Office Operation*
- *Driver License - Initial*
- *Driver License - Renewal*
- *Motor Vehicle Title*
- *Motor Vehicle Registration*
- *Insurance Verification*

Highway Reciprocity Commission:

- *Motor Carrier Registration*
- *Motor Carrier Fuel Report*

Key Support Products

Division of Administration:

- *Criminal Investigation Case*
- *Performance Management Plan*
- *Mail Process*
- *Purchasing Process*

General Counsel's Office:

- *Regulations*

Revenue Technology:

- *Website Plan*
- *Network Plan*

REPORTING ENTITY

The People of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Department of Revenue serves as the central collection agency for state revenues.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing, and Taxation and Collection. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2001 was 2,029 with an operating budget of \$93,364,666. The operations of the Highway Reciprocity Commission (HRC) are included in the financial statements. HRC was organized under the department as a "Type II transfer" as is defined in Appendix B of the Reorganization Act of 1974 (RSMo). The State Tax Commission and State Lottery Commission, although organized within the department, are administered separately and therefore not included in the financial statements.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the department. The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

Center for Performance Excellence

The Center for Performance Excellence facilitates the improvement of the department's performance by developing the department's strategic plan around its key products and outcomes, organizing and leading teams designed to improve responsiveness to customer wants and needs, and implementing a department-wide career development plan for employees.

The number of employees authorized by the legislature for Fiscal Year 2001 was 2,029 with an operating budget of \$93.4 million.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in driving while intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the department's

Overview

assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

Revenue Technology provides leadership and advice in the use of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

The Office of Legislation and Regulations provides technical assistance on proposed legislation and develops fiscal and revenue estimates for legislation from information provided by the department's divisions. This office also monitors the progress of all bills affecting the department's operations. In addition, it files the department's administrative rules and regulations and coordinates responses to legislative inquiries.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the department. This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and records storage. The division includes five bureaus and one office.

The Division of Administration provides service and administrative support to the department.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau

operates seven offices located throughout the state.

Financial and General Services Bureau

Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements, provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the work environment within the department and also troubleshoots telephone problems and moves.

Human Resource Services Bureau

Human Resource Services provides employment opportunities and employee relations services to all employees within the department. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services conducts job audits, revises, creates, and interprets departmental policy,

prepares the Affirmative Action Plan, and formulates classification specifications.

Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, database administration, and technical support services throughout the department.

Budget Bureau

The Budget Bureau coordinates the preparation of the department's annual budget request. This bureau reviews core budgets to ensure they are consistent with the department's strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the five bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, and marine craft. This division consists of three bureaus and an administrative office.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marine craft dealers and manufacturers and issuing registration certificates to dealers.

In addition, the bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations.

This bureau processes and maintains records relating to traffic violation point assessments, the administrative DWI and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, marine craft, all-terrain vehicles and trailers.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 168 fee offices throughout the state. Branch offices are staffed by state employees. Branch offices do not charge customers a fee for their services. Fee offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual fee agents. Fee agents have statutory authority to charge customers service fees ranging from \$2.50 to \$4.00 for each motor vehicle or driver license transaction. The bureau also oversees various telephone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and the field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and

Overview

the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

Accounting Services Office

Accounting Services is responsible for cashiering and depositing tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions, and division forms and publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income, and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliance taxpayers through its Nexus programs.

The Division of Taxation and Collection administers Missouri's tax laws.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. Its collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys,

and making referrals to independent collection agencies. This area is also responsible for providing assistance to taxpayers in eight regional offices within Missouri. This assistance includes answering questions, preparing returns, registering taxpayers, issuing business licenses, participating in taxpayer training programs, and making field visits to taxpayers who are delinquent in paying their taxes.

Field Audit (In-state and Out-state)

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development, and implementation of the division's data processing systems. IT provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data base administration. IT also provides personal computer software training, in-house programmer training, and system training to division personnel and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative

testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design, and electronic-commerce.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission (HRC) is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other jurisdictions, the District of Columbia, territories, and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. The commission is also a member of the International Fuel Tax Agreement that enables it to collect fuel taxes under base state reporting.

The Highway Reciprocity Commission enters into reciprocal agreements with other states and jurisdictions to coordinate collection of fuel taxes and registration and license fees from commercial vehicle operators.

disclosures are included in the Notes to the Financial Statements.

The department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the departmental level. The department maintains budgetary control at the divisional level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles, therefore, amounts stated in the accompanying "Combined Statement of Appropriations and Expenditures-Budgetary Basis" are presented on the budgetary basis, that is, the cash basis.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The department's financial statements for governmental funds (General, special revenue, and capital projects) and agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures. Expenditures are recognized when the related liability is incurred. A summary of the department's Significant Accounting Policies and other necessary

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the department's financial position and results of operations.

The department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and

The department's financial statements are prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles.

Overview

maintain accountability of assets and obligations.

revenues. The amount of department collections from various sources and the increase from last year are shown below.

RESULTS OF OPERATIONS

General Government

State money collected by the department totaled \$9.6 billion in Fiscal Year 2001, an increase of 2.9 percent over Fiscal Year 2000. Department collections accounted for 96.23 percent of total state of Missouri general

Expenditures for department general government functions (General Fund and special revenue funds) totaled \$88.6 million in Fiscal Year 2001, an increase of 5.4 percent over Fiscal Year 2000. The increase in department general government expenditures by function over the preceding year are shown below.

Department of Revenue State Collections

	(in thousands of dollars)			
	2001	% of Total	2000	% Increase/ Decrease from 2000
Individual Income Tax	\$4,594,583	48.0%	\$4,276,501	7.4%
Corporate Income Tax	365,911	3.8%	442,928	-17.4%
Licenses, Permits, and Fees	384,386	4.0%	371,415	3.5%
Motor Fuel Tax	692,050	7.3%	708,493	-2.3%
Sales and Use Tax	2,781,877	29.1%	2,765,075	0.6%
Sale of Information	1,967	0%	2,140	-8.1%
Other Collections	743,360	7.8%	723,628	2.7%
Total Department of Revenue State Collections	<u>\$9,564,134</u>	<u>100.0%</u>	<u>\$9,290,180</u>	<u>2.9%</u>

Department of Revenue General Government Expenditures By Function

	(in thousands of dollars)			
	2001	% of Total	2000	% Increase/ Decrease from 2000
Personal Service	\$56,839	64.1%	\$52,775	7.7%
Expense and Equipment	31,773	35.9%	31,312	1.5%
Total Department of Revenue Government Expenditures	<u>\$88,612</u>	<u>100.0%</u>	<u>\$84,087</u>	<u>5.4%</u>

Fund balances of general government funds at June 30, 2001, and June 30, 2000, are summarized below.

The department administers 30 agency funds. These funds either receive and distribute

monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all agency funds for the current and prior fiscal year are shown below.

Fund Balance		
	(in thousands of dollars)	
	2001	2000
General	(\$1,247)	\$1,400
Special Revenue	2,233	2,720

Agency Funds		
	(in thousands of dollars)	
	2001	2000
Total Receipts	\$7,216,869	\$6,525,752
Total Distributions	7,227,397	6,478,026
Total Assets	238,776	252,599
Total Liabilities	238,776	252,599

Cash Management and Investments

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department also invests its "float" which increases the earning power. Throughout the year, the department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2001, these investments consisted of overnight repurchase agreements in the amount of \$160,500,000 and term securities in the amount of \$38,699,600. The average yield on maturing investments during the year was 5.7 percent

and the amount of interest earned was \$8,598,000.

General Long-Term Debt and Other Similar Obligations

General long-term obligations include the following:

- 1) Compensated absences in the amount of \$3,137,000 that the department will pay from the General Fund and special revenue funds.
- 2) Obligations under lease/purchase in the amount of \$1,355,000 that the department will pay from the General Fund and special revenue funds.

PENSION FUNDS

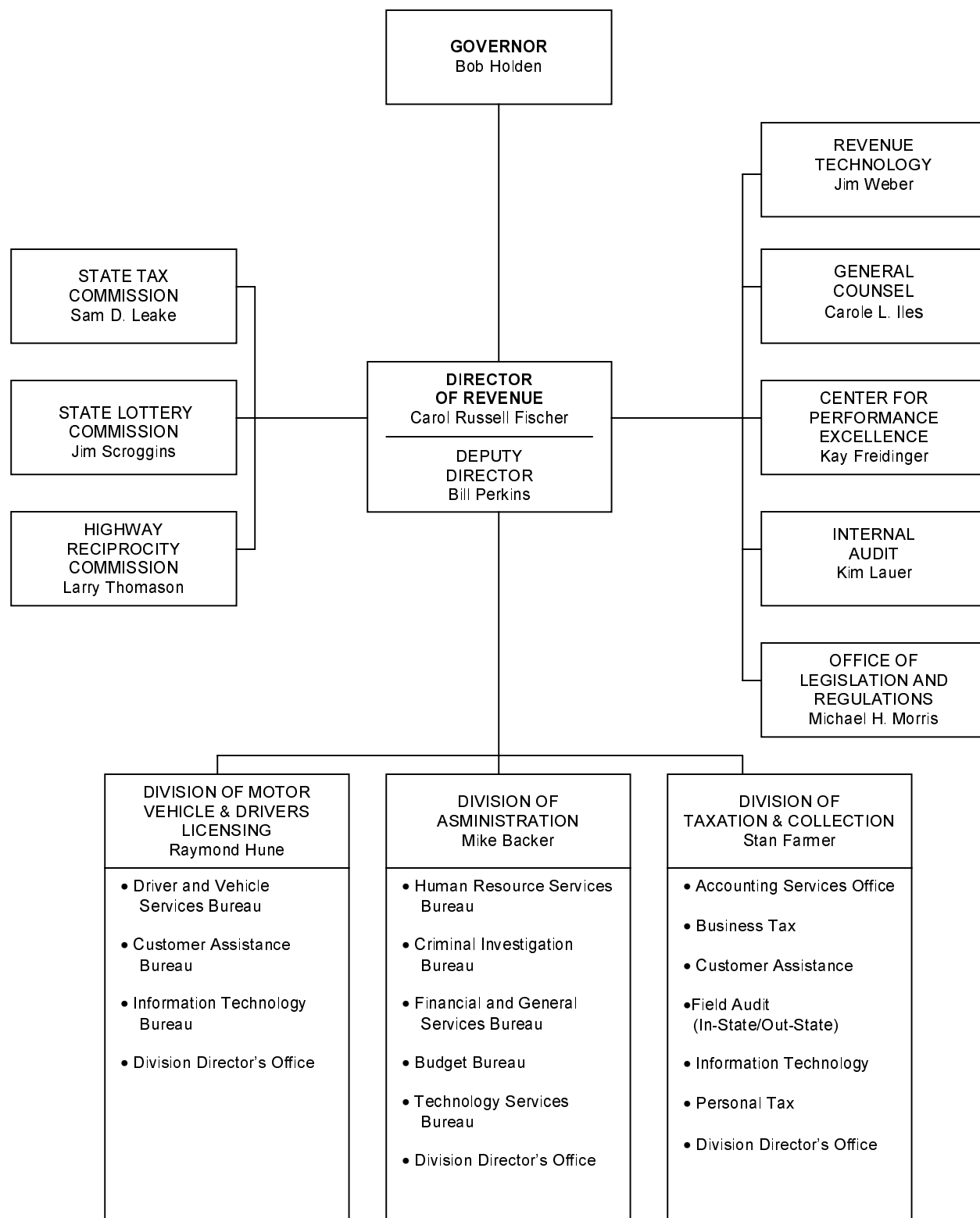
The department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Carole L. Iles
General Counsel

Jim Weber
Chief Information Officer

Mike Backer
Director of Administration

Raymond Hune
*Director of Motor Vehicle and
Drivers Licensing*

Stan Farmer
Director of Taxation and Collection

Larry Thomason
Director of Highway Reciprocity Commission



Missouri Department of Revenue

Financial

The Financial Section includes combined and individual financial statements for the various funds of the Department of Revenue.



Missouri Department of Revenue

General Purpose Financial Statements

Combined Statements

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

**DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001**

(in thousands of dollars)								
	GOVERNMENTAL			FIDUCIARY		TOTAL		
	FUND TYPES			FUND TYPE	ACCOUNT GROUPS	(Memorandum Only)		
	GENERAL	SPECIAL	CAPITAL	AGENCY	GENERAL	GENERAL	(Note 1.W.)	
	FUND	REVENUE	PROJECTS	FUNDS	FIXED	LONG-TERM	2001	2000
		FUNDS	FUND		ASSETS	DEBT		
			(Note 11)					
ASSETS								
Cash and Cash Equivalents (Notes 1.D. & 3)	\$			27,446			27,446	27,050
Investments (Notes 1.E. & 3)				201,163			201,163	212,087
Interest Receivable (Note 1.F.)				871			871	1,365
Appropriations Receivable (Note 1.G.)	2	2					4	4,115
Accounts Receivable (Note 1.H.)	928,748	207,056	35,340				1,171,144	754,583
Allowance for Doubtful Accounts (Note 1.H.)	(92,009)	(20,742)	(3,210)				(115,961)	(122,170)
Due From Other Funds (Notes 1.I. & 9)	8,752	55,668	8,593	9,296			82,309	38,834
Due From State Treasurer (Note 1.J.)	275,528	47,718					323,246	111,031
Funds in Custody of State Treasurer (Note 1.K.)	49,959						49,959	48,349
Postage Inventory (Note 1.L.)	14	815					829	1,288
Supply Inventory (Note 1.L.)	261	424					685	646
License Plate and Tab Inventory (Note 1.L.)		2,561					2,561	1,734
Fixed Assets (Notes 1.M. & 4)					22,632		22,632	24,371
Amount to be Provided for Retirement of General Long-Term Debt (Notes 1.R. & 8)							4,361	103,047
Total Assets	\$ 1,171,255	293,502	40,723	238,776	22,632	4,361	1,771,249	1,206,330
LIABILITIES								
Accounts Payable	\$	503	298				801	2,816
Accrued Payroll		996	1,222				2,218	523
Bank Service Charges Payable				26			26	27
Refunds Payable (Note 1.N.)	275,528	2,375					277,903	109,926
Due to Other Entities (Note 1.O.)	32,041	23		174,771			206,835	224,359
Due to Other Funds (Notes 1.I. & 9)		45,343		36,922			82,265	38,835
Due to State Treasurer (Note 1.J.)	496,655	230,628	24,458				751,741	307,143
Funds Held in Trust (Note 1.P.)	17,918			27,057			44,975	39,065
Deferred Revenue (Note 1.Q.)	348,836	11,354	16,265				376,455	352,007
Compensated Absences (Notes 1.R., 6 & 8)	25	26				3,137	3,188	3,568
Article X Distributions (Notes 7 & 8)							0	98,854
Obligations Under Lease/Purchase (Notes 1.R. & 5)						1,224	1,224	716
Total Liabilities	\$ 1,172,502	291,269	40,723	238,776	0	4,361	1,747,631	1,177,839
FUND EQUITY								
Investment in Fixed Assets (Notes 1.M. & 4)	\$				22,632		22,632	24,371
Fund Balance (Notes 1.S. & 2.C.)								
Reserved for Encumbrances								490
Reserved for Inventory		275	3,801				4,076	3,668
Unreserved		(1,522)	(1,568)				(3,090)	(38)
Total Fund Equity	\$ (1,247)	2,233	0	0	22,632	0	23,618	28,491
Total Liabilities and Fund Equity	\$ 1,171,255	293,502	40,723	238,776	22,632	4,361	1,771,249	1,206,330

**DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2001**

	(in thousands of dollars)				
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 11)	TOTAL (Memorandum Only) (Note 1.W.)	
				2001	2000
REVENUES					
Appropriations	\$ 146,298	238,518		384,816	532,925
Corporate Income Tax	62,510			62,510	125,296
Individual Income Tax	3,547,643	11,694		3,559,337	3,391,600
Licenses, Permits, and Fees	35,928	260,383	103,158	399,469	389,598
Motor Fuel Tax		709,839		709,839	667,398
Sales and Use Tax	1,721,134	846,103	133,198	2,700,435	2,557,537
Sale of Information		1,817		1,817	2,166
Other Revenues	476,262	365,371	223	841,856	697,144
Total (Notes 1.T. & 2.B.)	\$ 5,989,775	2,433,725	236,579	8,660,079	8,363,664
Provision for Transmittal to State Treasury	\$ 5,843,477	2,195,206	236,579	8,275,262	7,830,728
Net Revenues	\$ 146,298	238,519	0	384,817	532,936
EXPENDITURES					
Personal Service	\$ 28,703	28,136		56,839	52,775
Expense and Equipment (Note 2.B.)	10,666	21,107		31,773	31,312
Article X Distributions	98,856			98,856	178,843
Commercial Drivers License Information System Fees		264		264	267
Payment of Dues to Multi-State Tax Commission	208			208	194
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund		175,544		175,544	164,352
County Stock Insurance Tax	150			150	5,226
Fees to Counties and Collection Agency Fees	2,155			2,155	2,352
Payment of Fees to Counties for Liens	143			143	196
Total Expenditures (Note 1.U.)	\$ 140,881	225,051	0	365,932	435,517
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	\$ 5,417	13,468	0	18,885	97,419
Lapsed Balances (Note 1.V.)	7,289	15,138		22,427	103,401
Excess of Revenues Over (Under) Expenditures	\$ (1,872)	(1,670)	0	(3,542)	(5,982)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	\$	862	0	862	204,194
Operating Transfers Out		(862)		(862)	(233,089)
Total Other Financing Sources (Uses)	\$ 0	0	0	0	(28,895)
Provision for Transfers to Other Funds	0	0	0	0	(28,895)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (1,872)	(1,670)	0	(3,542)	(5,982)
(Increase) Decrease in Reserve for Encumbrances	354	136		490	7,265
Net change in Unreserved Fund Balance	\$ (1,518)	(1,534)	0	(3,052)	1,283
Fund Balance Unreserved - July 1, 2000	(4)	(34)		(38)	(1,321)
Fund Balance Unreserved - June 30, 2001	\$ (1,522)	(1,568)	0	(3,090)	(38)

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE, AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND 2000

	(in thousands of dollars)							
	2001				2000			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
GENERAL FUND								
Division of Administration								
Personal Service	\$ 4,066	394	3,672	0	3,897	120	3,777	0
Expense and Equipment	5,229	1,085	3,728	416	5,074	159	4,898	17
Total	\$ 9,295	1,479	7,400	416	8,971	279	8,675	17
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 240	27	205	8	229	7	222	0
Expense and Equipment	91	27	59	5	91	3	88	0
Branch Offices								
Personal Service	126	4	117	5	118	0	118	0
Expense and Equipment	10	0	8	2	10	0	10	0
Total	\$ 467	58	389	20	448	10	438	0
Division of Taxation and Collection								
Personal Service	\$ 25,772	1,273	23,690	809	24,138	611	23,527	0
Expense and Equipment	7,587	1,023	6,019	545	7,350	24	7,197	129
Fees to Counties & Collection Agency Fees	2,728 E	0	2,155	573	2,728 E	0	2,352	376
Payment of Fees to Counties for Liens	180	0	142	38	210 E	0	196	14
Payment of Dues to the Multi-State Tax Commission	208	0	208	0	194	0	194	0
Total	\$ 36,475	2,296	32,214	1,965	34,620	635	33,466	519
Refunds for Overpayment of Tax	\$ 1,001,508 E	0	1,001,178	330	1,000,000 E	0	999,421	579
Article X Distributions	98,861	0	98,856	5	257,328 E	78,485	178,843	0
County Stock Insurance Tax	1,200 E	1,050	150	0	5,226 E	0	5,226	0
General Fund Total	\$ 1,147,806	4,883	1,140,187	2,736	1,306,593	79,409	1,226,069	1,115
SPECIAL REVENUE FUNDS								
Division of Administration								
Personal Service	\$ 5,493	149	5,330	14	4,989	145	4,843	1
Expense and Equipment	6,522	171	5,749	602	5,916	163	5,706	47
Total	\$ 12,015	320	11,079	616	10,905	308	10,549	48
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 13,909	408	13,317	184	13,680	387	13,132	161
Expense and Equipment	13,887	383	13,115	389	12,596	153	11,771	672
Branch Offices								
Personal Service	4,762	0	4,760	2	4,253	0	4,253	0
Expense and Equipment	420	0	418	2	364	0	362	2
Total	\$ 32,978	791	31,610	577	30,893	540	29,518	835

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE, AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND 2000

(in thousands of dollars)

	2001				2000			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
Division of Taxation and Collection								
Personal Service	\$ 2,743	67	2,552	124	2,512	107	2,008	397
Expense and Equipment	1,180	44	1,066	70	1,302	0	1,192	110
Total	\$ 3,923	111	3,618	194	3,814	107	3,200	507
Highway Reciprocity Commission								
Personal Service	\$ 986	0	928	58	937	0	893	44
Expense and Equipment	342	0	331	11	342	0	326	16
Total	\$ 1,328	0	1,259	69	1,279	0	1,219	60
Refunds for Aviation Trust Fund	\$ 16 E	0	15	1	16 E	0	12	4
Refunds of Tobacco and Cigarette Tax	86 E	2	40	44	116 E	0	66	50
Commercial Drivers License								
Information System Fees	275	0	264	11	275 E	0	267	8
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	0	175,550	12,450	179,164 E	0	158,125	21,039
Refunds of Taxes and Fees Credited to Federal and Other Funds	500 E	0	22	478	500 E	0	175	325
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	0	8	4	5 E	0	5	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,153 E	0	2,148	5	2,015 E	0	2,011	4
Refunds of Motor Fuel Tax	48,070 E	0	44,219	3,851	42,070 E	0	42,063	7
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670 E	0	1,670	0	1,172 E	0	1,171	1
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	149 E	0	149	0	499 E	0	499	0
Special Revenue Funds Total	\$ 291,175	1,224	271,651	18,300	272,723	955	248,880	22,888
AGENCY FUNDS								
Receipts from Gasoline Taxes for								
Distribution to Counties	\$ 0 E	0	0	0	100,918 E	0	28,895	72,023
Debt Offset Refunds	250 E	0	163	87	250 E	0	123	127
Agency Funds Total	\$ 250	0	163	87	101,168	0	29,018	72,150
TOTAL (Memorandum Only)	\$ 1,439,231	6,107	1,412,001	21,123	1,680,484	80,364	1,503,967	96,153



Missouri Department of Revenue

Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2001

The accounting methods and procedures adopted by the Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The department is a component unit of the state of Missouri. The reporting entity includes divisions and one commission and their respective funds for which the Director of Revenue is financially accountable. Exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading and incomplete. In Fiscal Year 2001, the department excluded the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent.

B. Basis of Presentation

The department uses funds and account groups to report its financial position and the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the governmental funds.

Appropriations provide the monies to operate the department and the programs it administers. Expenditures for the fund type or any program

are reported only as charged to appropriations, therefore, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

The accompanying financial statements are structured into two categories of funds and two account groups as follows:

Governmental Funds include the General Fund, special revenue funds, and a capital projects fund. These funds account for the revenue sources and expenditures of the department.

Fiduciary Funds include agency funds. These funds account for assets held by the department as an agent for individuals, other governments, and other funds.

Account Groups include the General Fixed Assets Account Group and the General Long Term Debt Account Group. These account groups are used to record the fixed assets and long-term liabilities of the governmental funds.

C. Basis of Accounting

The accounting and financial treatment applied to a fund is determined by its measurement focus. Governmental fund types and agency funds are presented using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

Notes to the Financial Statements

The governmental fund types and agency funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following:

1. Fixed assets are reported as expenditures when acquired;
2. Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid; and
3. Inventories are recorded as expenditures when purchased.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at cost which approximate market. The department's contracted bank manages the investments in accordance with an agreement entered into in July 1998. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments. Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the department to invest in the following instruments: United States Treasury Notes; time deposits; Federal National Mortgage Association Securities; Student Loan Marketing Association Securities; Federal Home Loan Bank Securities; Federal Home Loan Mortgage Corporation Securities; Federal Farm Credit System Securities; and repurchase agreements and reverse repurchase agreements secured by United States Treasury obligations or by the federal agency securities listed above.

F. Interest Receivable

Interest receivable represents accrued interest on agency funds' short-term investments.

G. Appropriations Receivable

Appropriations receivable are the department's claim against appropriations for payables at June 30 and paid during the lapse period.

H. Accounts Receivable

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, motor fuel, and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2001, the tax revenue estimate was approximately \$543 million.

I. Due To and Due From Other Funds

Due to and due from other funds represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

J. Due To and Due From State Treasurer

Amounts reported as due to the State Treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) and amounts due from other funds to the State Treasury when received.

Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability and/or amounts due to be transferred to another fund.

K. Funds in Custody of State Treasurer

Funds in custody of the State Treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

L. Inventory

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation and are recognized as expenditures when purchased. Inventories on-hand at fiscal year end are recorded on the applicable funds' balance sheet and as a reserve of fund balance.

M. Fixed Assets

Fixed asset purchases are reported as expenditures in the fund financing the acquisition and are capitalized in the General Fixed Assets Account Group. Fixed assets consist of furniture and equipment and are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is recorded on fixed assets.

N. Refunds Payable

Refunds payable in the General Fund consist of amounts owed for overpayment of individual and corporate income tax, sales and use tax, insurance premium tax, and estate tax. Special revenue funds' refunds payable consists of refunds of motor fuel tax, sales and use tax, license fees, and workers' compensation, overpayments, and errors.

O. Due to Other Entities

The due to other entities amount in the General Fund includes cash and transient employer bonds held by the State Treasurer and fees owed for collection services. The due to other entities amount in the special revenue funds consists of motor fuel tax distributions owed to local governments. The agency funds due to other entities amount consists of local cigarette tax, local sales tax, financial institutions tax, highway use tax and fees, local option use tax, insurance premiums tax, private car tax, and riverboat gaming taxes and fees owed to local governments, local use tax owed to taxpayers, and amounts collected by the Highway Reciprocity Commission and the Department of Economic Development that are owed to other states and by the Department of Agriculture that are owed to commodity councils.

P. Funds Held In Trust

Funds held in trust in the General Fund represent income tax and the 3 percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts. Funds held in trust in the agency funds represent money the department is holding pending a subsequent event.

Q. Deferred Revenues

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as receivables and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized. Revenues have been offset \$440,845,179 within the General Fund, \$32,097,013 within the special revenue funds, and \$19,474,381 within the capital projects fund.

R. Long-Term Debt

Long-term obligations of the department are reported in the General Long-Term Debt Account Group and consist of compensated absences and lease/purchase obligations.

Compensated absences represent accumulated unpaid vacation and compensatory time. Governmental Accounting Standards Board (GASB) Statement No. 16, "Accounting for Compensated Absences" requires governmental funds to recognize a current liability for the amount deemed to be payable with current financial resources. The remainder of the liability is reported in the General Long-Term Debt Account Group.

Lease/purchase obligations include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund.

S. Fund Equity

The negative unreserved fund balances represent liabilities that were paid from Fiscal Year 2002 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The reserved fund balance includes the following two accounts:

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

T. Revenues

Revenues for governmental funds are recognized when both measurable and available. All revenues are reported net of

refunds of \$1,169,887,081 for the General Fund and \$47,538,492 for the special revenue funds.

U. Expenditures

Expenditures are recognized when the related liability is incurred. Expenditures are reported net of revenue overcollections (refunds).

V. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations. The department does not have authority to spend funds representing lapsed balances.

W. Total (Memorandum Only)

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because the column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type. Interfund eliminations have not been made in the aggregation of this data.

Comparative total data for the prior year is presented in the accompanying financial statements in order to provide an understanding of the changes in the department's financial position and operations.

NOTE 2. BUDGETARY AND LEGAL COMPLIANCE

A. Budgetary Data

The department's annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level. The legal level of budgetary control is at the departmental level, however, the department maintains budgetary control at the divisional level.

Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next

legislative session by the same process used for original appropriations.

B. Budgetary to GAAP Basis Reconciliation

Cash collections reconcile to revenues as shown below. The appropriations included as revenues are only those for department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds.

The expenditures amount shown on the Combined Statement of Appropriations and Expenditures--Budgetary Basis reconcile to the expenditures amount shown on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, All Governmental Fund Types as shown on the next page.

FISCAL YEAR 2001 REVENUE (GAAP BASIS)			
	(in thousands of dollars)		
	General Fund	Special Revenue Fund	Capital Projects Fund
Fiscal Year 2001 Cash Collections	\$7,158,774	\$2,187,979	\$219,895
Add (Deduct) net change in:			
Receivables	295,193	85,754	34,945
Due From Other Funds	242	1,109	1,214
Deduct: Deferred Revenues	(440,845)	(32,097)	(19,475)
Refunds	(1,169,887)	(47,538)	
Add: Appropriations	146,298	238,518	
FY 2001 Revenue (GAAP Basis)	\$5,989,775	\$2,433,725	\$236,579

Notes to the Financial Statements

FISCAL YEAR 2001 EXPENDITURES (GAAP BASIS)

	(in thousands of dollars)	
	General Fund	Special Revenue Funds
Budgetary Expenditures	\$139,009	\$223,381
Add (Deduct) net change in:		
Encumbrances	354	136
Current year expenditures paid from subsequent year's appropriation	1,518	1,534
Fiscal Year 2001 Expenditures (GAAP Basis)	<u>\$140,881</u>	<u>\$225,051</u>

C. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 2001, resulted from liabilities that were paid from Fiscal Year 2002 appropriations as shown in the next column.

DEFICIT FUND BALANCE

General Fund	
Personal Service	\$1,019,473
Travel	29,881
Fuel	3,228
Supplies	2,646
Professional Development	984
Business, Communication, & Professional Services	39,207
Maintenance & Repair Services	41,506
Miscellaneous	474
Program Distributions	385,087
Total	<u>\$1,522,486</u>
DOR Federal Fund	
Travel	\$296
Business, Communication, & Professional Services	352
Total	<u>\$648</u>
Health Initiatives Fund	
Supplies	\$198
Business, Communication, & Professional Services	33
Total	<u>\$231</u>
DOR Information Fund	
Personal Service	\$22,137
Equipment Purchases	501
Miscellaneous	4,069
Total	<u>\$26,707</u>

DEFICIT FUND BALANCE (cont.)**Motor Vehicle Commission Fund**

Personal Service	\$21,463
Business Communication, & Professional Services	66
Total	<u>\$21,529</u>

State Highways & Transportation Department Fund

Personal Service	\$1,202,467
Travel	29,880
Fuel & Utilities	387
Supplies	14,969
Professional Development	2,504
Business Communication, & Professional Services	174,496
Maintenance & Repair Services	60,262
Equipment Purchases	3,631
Rent/Leases	1,375
Miscellaneous	4,683
Total	<u>\$1,494,654</u>

Motor Fuel Tax Fund

Motor Fuel Tax Distributions	<u>\$23,112</u>
------------------------------	-----------------

NOTE 3. DEPOSITS AND INVESTMENTS

A. Deposits

For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve joint custody account or by a third party custodian. At June 30, 2001, agency fund cash and cash equivalents were secured with collateral as shown on the next page.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities. The department's contracted bank guarantees no loss of principal or interest to the department. At June 30, 2001, agency fund investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of St. Louis. The joint custody account requires that department personnel release securities.

Safety responsibility securities (amounts shown on the next page) are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe.

The Combined Balance Sheet All Fund Types and Account Groups also includes \$31,414,000 for sales and use tax bonds, \$2,883,000 for protested income tax, \$15,035,000 for protested sales and use tax, and \$627,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2001, these funds were invested as shown on the next page.

The State Treasurer's investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

Notes to the Financial Statements

DEPARTMENT OF REVENUE TOTAL DEPOSITS

	Carrying Amount	Bank Balance	Collateral Value
Deposits:			
Insured (FDIC)	\$23,497,863	\$22,621,934	\$22,621,934
Uninsured:			
Collateral held by department's agent in department's name	3,948,137	7,084,183	39,380,500
Total Deposits	<u>\$27,446,000</u>	<u>\$29,706,117</u>	<u>\$62,002,434</u>

DEPARTMENT OF REVENUE TOTAL INVESTMENTS

	Carrying Amount	Market Value
Investments:		
Overnight Repurchase Agreements:		
Securities held by the Federal Reserve in the department's name		
United States Treasury Notes	\$30,000,000	\$30,000,000
Agency Securities	130,500,000	130,500,000
Term Securities:		
Securities held by the Federal Reserve in the department's name		
Agency Discount Notes	38,699,600	39,380,500
Safety Responsibility Securities:		
Securities held by the department in the Investor's name	1,963,458	2,132,934
Total Investments	<u>\$201,163,058</u>	<u>\$202,013,434</u>

STATE TREASURER INVESTMENTS

	Carrying Amount	Market Value
Certificates of Deposit	\$7,343,973	\$7,343,973
Repurchase Agreements	5,545,449	5,556,540
U.S. Treasury and Agency Securities	37,069,578	37,069,578
Total	<u>\$49,959,000</u>	<u>\$49,970,091</u>

NOTE 4. FIXED ASSETS

A statement of changes in fixed assets for the year ended June 30, 2001, follows.

CHANGES IN FIXED ASSETS	
	Fixed Assets Furniture and Equipment (in thousands of dollars)
Balance July 1, 2000	\$24,371
Additions	6,666
Deletions	(8,404)
Adjustments	(1)
Balance June 30, 2001	<u>\$22,632</u>

NOTE 5. LEASING OBLIGATIONS

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements. The related assets are reported in the General Fixed Assets Account Group.

The General Fund and/or the State Highways and Transportation Department Fund supplies funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

A summary of the future minimum lease payments for capital leases follows.

FUTURE MINIMUM LEASE PAYMENTS

Fiscal Year Ending June 30,	Future Minimum Lease Payments
2002	\$555,780
2003	493,005
2004	254,280
After 2004	<u>51,840</u>
Total minimum lease payments	\$1,354,905
Less amount representing interest NPV of minimum lease payments	<u>(130,434)</u>
	<u>\$1,224,471</u>

The department, through the Office of Administration (OA) enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. OA has responsibility for the payment of lease obligations.

NOTE 6. COMPENSATED ABSENCES

The department's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 32,628 days. At June 30, 2001, accumulated leave was 32,755 days. This would require approximately \$3,078,970 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory

Notes to the Financial Statements

time off and overtime payment. Accumulated compensatory time at June 30, 2001, was 1,171 days. This would require approximately \$110,074 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department.

NOTE 7. ARTICLE X

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Missouri Constitution. In Fiscal Year 2001, the department distributed \$98.9 million resulting from Fiscal Year 1999 revenue collections.

NOTE 8. CHANGES IN LONG TERM DEBT

The following is a summary of changes in general long-term debt for the year ended June 30, 2001.

CHANGES IN LONG-TERM DEBT

(in thousands of dollars)

	Balance July 1, 2000	Increases	Decreases	Balance June 30, 2001
Compensated Absences	\$3,477		(340)	\$3,137
Article X Distributions	98,854		(98,854)	0
Obligations Under Lease/Purchases	716	508		1,224
Total Long-Term Debt	\$103,047	\$508	(\$99,194)	\$4,361

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2001, is shown below.

INTERFUND RECEIVABLES AND PAYABLES		
	(in thousands of dollars)	
Fund	Receivables	Payables
General	\$8,752	
Capital Projects:		
State Road	8,593	
Special Revenue:		
Aviation Trust	3	
Blindness Education, Screening, and Treatment	10	
Children's Trust	3	
Conservation Commission	565	
DOR Information	52	\$862
Gaming Commission	2	
Gaming Proceeds for Education	11	
Motor Fuel Tax		44,481
Motor Vehicle Commission	3	
Motorcycle Safety Trust	2	
Organ Donor Program	13	
Parks Sales Tax	225	
School District Trust	2,250	
Soil and Water Sales Tax	225	
State Highways and Transportation Department	52,179	
State Highways and Transportation Department-Grade Crossing Safety	59	
State Transportation	65	
World War II Memorial Trust	2	
Agency:		
Cigarette Tax		6
County Stock Insurance		26
Credit Card Sales and Use		3
Financial Institutions Tax		186
Fuel Local Deposit (FLOYD)	3,410	
Highway Reciprocity Commission Holding		497
International Fuel Tax Agreement	2	
International Registration Plan	13	2
Local Option Use Tax	31	25
Local Sales Tax	5,840	1,413
Motor Vehicle Local Sales Tax		31,928
Riverboat Gaming		12
Suspense Holding		2,869
Total	\$82,310	\$82,310

NOTE 10.
EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Retirement System (MOSERS), the Social Security System, and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates the money to OA to pay the fringe benefit costs for department employees. These costs are not included in the department's financial statements. For the year ended June 30, 2001, the cost to the state of Missouri for the department employees' fringe benefits was approximately \$42,401,114. Of this amount, \$11,689,338 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service. Normal retirement age is 65. Employees may retire at age 55 and receive reduced benefits. Employees may retire at age 50 with full benefits if their combined age and years of service equal 80. Fiscal Year 2001 payroll for all employees of the department was \$56,839,000. Of this amount, \$55,351,427 was covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan and qualifying vested employees may continue medical coverage after leaving the department.

Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

NOTE 11.
CAPITAL PROJECTS FUND

The capital projects fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance All Governmental Fund Types is comprised of the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.



Missouri Department of Revenue

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Revenue Fund Descriptions

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Missouri Constitution, receives the one-eighth of 1 percent sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives the following:

1. Seventy-five percent of \$4 of each \$5 fee that is assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund;
2. Seventy-five percent of \$4.75 of each \$5 fee that is assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and
3. One hundred percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:
 - A. Sixty-eight dollars for the conviction of a Class A or B felony;
 - B. Forty-six dollars for the conviction of a Class C or D felony; and
 - C. Ten dollars for the conviction of various misdemeanors.

DEPARTMENT OF REVENUE FEDERAL FUND

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration.

Special Revenue Funds

These grants are for various drivers licensing programs and highway use tax compliance. All Department of Revenue (department) appropriations pertaining to grant expenditures are charged to the Department of Revenue Federal Fund. Consequently, the department transmits all reimbursement receipts to this fund.

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the department charges on the sale of its information and publications to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities, to the State Highways and Transportation Department Fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of

any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge that is assessed as costs in each court proceeding filed in any court in the state in all criminal cases, except when a proceeding or defendant has been dismissed by the court or when costs are to be paid by the state, county, or municipality.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, receives motor fuel taxes and distributes these taxes to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the department collects from

manufacturers, motor vehicle dealers, and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives fees that are assessed as additional court costs for violations of Missouri laws, municipal ordinances, or county ordinances involving a motorcycle or motor tricycle.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health and Senior Services uses the money from this fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuels used in spark-ignition internal combustion engines.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the department collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300,

Special Revenue Funds

RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections (50 percent of the 1 percent tax on motor vehicles).

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives the following:

1. Twenty-five percent of \$4 of each \$5 fee that is assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund; and
2. Twenty-five percent of \$4.75 of each \$5 fee that is assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), Missouri Constitution, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees that are imposed on the purchase of tires.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives \$4 of each \$5 fee that is assessed as costs in

each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections that are derived from highway users as an incident to their use or right to use the highways of the state. These collections include drivers' and motor vehicle license fees, taxes on motor vehicles, trailers, and motor vehicle fuels.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses the money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 476.053, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation-second injury tax. The Department of Insurance determines when an abatement year occurs.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses the money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001**

(in thousands of dollars) (continued on next page)

	Aviation Trust	Blind Pension	Blindness Education	Children's Trust	Conservation Commission	Crime Victims' Compensation	Dept. of Revenue Federal	Dept. of Revenue Information	Domestic Relations Resolution	Fair Share	Gaming Commission	Gaming Proceeds for Education	Health Initiatives
ASSETS													
Appropriations Receivable								1					
Accounts Receivable	82	151	6	91	10,776	286	2	207	18	1,146			1,931
Allowance for Doubtful Accounts					(2,413)			(31)					
Due From Other Funds	3		10	3	565			52			2	11	
Due From State Treasurer								862					
Postage Inventory								159					
Supply Inventory													
License Plate and Tab Inventory													
Total Assets	85	151	16	94	8,928	286	2	1,250	18	1,146	2	11	1,931
LIABILITIES													
Accounts Payable							1	5					
Accrued Payroll								22					
Refunds Payable													
Due to Other Entities								862					
Due to Other Funds								228	18	1,146	2	11	1,929
Due to State Treasurer	85	151	16	94	7,281	286	2						2
Deferred Revenue					1,647								
Compensated Absences								1					
Total Liabilities	85	151	16	94	8,928	286	3	1,118	18	1,146	2	11	1,931
FUND BALANCE													
Reserved for Encumbrances								159					
Reserved for Inventory							(1)	(27)					
Unreserved													
Total Fund Balance	0	0	0	0	0	0	(1)	132	0	0	0	0	0
Total Liabilities and Fund Balance	85	151	16	94	8,928	286	2	1,250	18	1,146	2	11	1,931

This statement only includes funds with an asset and liability balance at June 30, 2001.

The funds that did not have a balance at June 30, 2001 are:

Division of Aging-Elderly Home Delivered Meals Trust Fund and Missouri Community College Job Training Program Fund.

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001**

(in thousands of dollars)															(continued on next page)				
	Independent Living Center	Local Records Preservation	Missouri Housing Trust	MO Office of Prosecution Services	Motor Fuel Tax	Motor Vehicle Commission	Motorcycle Safety Trust	Organ Donor Program	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank Ins.	School Building Revolving	School District Trust	Services To Victims					
ASSETS																			
						1													
	17	157	476	14	118,926	2		16	3,239	431	2,408	72	56,645	185					
					(109)				(759)				(16,639)						
					44,481		2	13	225				2,249						

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)														(continued on next page)
	Aviation Trust	Blind Pension	Blindness Education	Children's Trust	Conservation Commission	Crime Victims' Comp.	Dept. of Revenue Federal	Dept. of Revenue Information	Div. of Aging	Domestic Relations Resolutions	Fair Share	Gaming Commission	Gaming Proceeds for Education	Health Initiatives
REVENUES														
Appropriations					502		633	926	22					50
Individual Income Tax				942						225		46,982		
Licenses, Permits, and Fees														
Motor Fuel Tax	547			3	89,330			101						
Sales and Use Tax	4,547							1,817						
Sale of Information														
Other Revenues		19,570	129	75	28	4,477	181	2			23,451	9	187,796	32,945
Total	5,094	19,570	129	1,020	89,860	4,477	814	2,846	22	225	23,451	46,991	187,796	32,995
Provision for Transmittal to State Treasury	5,094	19,570	129	1,020	89,358	4,477	181	1,920		225	23,451	46,991	187,796	32,945
Net Revenues	0	0	0	0	502	0	633	926	22	0	0	0	0	50
EXPENDITURES														
Personal Service					453			431	10					40
Expense and Equipment					40		174	516	11					6
Commercial Drivers License														
Information System Fees														
Distributions to Cities of														
Funds Accruing to the														
Motor Fuel Tax Fund														
Total Expenditures	0	0	0	0	493	0	174	947	21	0	0	0	0	46
Excess of Revenues Over (Under) Expenditures														
Before Lapsed Balances	0	0	0	0	9	0	459	(21)	1	0	0	0	0	4
Lapsed Balances					9		460	6	1					4
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	(1)	(27)	0	0	0	0	0	0
OTHER FINANCING SOURCES (USES)														
Operating Transfers In								(862)						
Operating Transfers Out														
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	(862)	0	0	0	0	0	0
Provision for Transfers to Other Funds								(862)						
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	(1)	(27)	0	0	0	0	0	0
(Increase) Decrease in Reserve for Encumbrances														
Net change in Unreserved Fund Balance	0	0	0	0	0	0	(1)	(27)	0	0	0	0	0	0
Fund Balance Unreserved - July 1, 2000														
Fund Balance Unreserved - June 30, 2001	0	0	0	0	0	0	(1)	(27)	0	0	0	0	0	0

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)															(continued on next page)	
	Indep. Living Center	Local Records Preservation	MO Comm. College Job Training	MO Housing Trust	MO Office of Prosecution Services	Motor Fuel Tax	Motor Vehicle Commission	Motorcycle Safety Trust	Organ Donor Program	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank Ins.	School Building Revolving	School District Trust	Services to Victims	
REVENUES																
Appropriations						188,000	664				31	23				
Individual Income Tax			11,694			(28)	988				2,817	16,219				
Licenses, Permits, and Fees		1,580		4,589	199	196,467										
Motor Fuel Tax						24										
Sales and Use Tax										35,272				648,556		
Sale of Information																
Other Revenues	224					(992)	(6)	4	390	11			2,326	188	3,001	
Total	224	1,580	11,694	4,589	199	383,471	1,646	4	390	35,283	2,848	16,242	2,326	648,724	3,001	
Provision for Transmittal to State Treasury	224	1,580	11,694	4,589	199	195,471	982	4	390	35,283	2,817	16,219	2,326	648,724	3,001	
Net Revenues	0	0	0	0	0	188,000	664	0	0	0	31	23	0	0	0	
EXPENDITURES																
Personal Service							326				28	22				
Expense and Equipment							348				3	1				
Commercial Drivers License																
Information System Fees																
Distributions to Cities of																
Funds Accruing to the																
Motor Fuel Tax Fund						175,544										
Total Expenditures	0	0	0	0	0	175,544	674	0	0	0	31	23	0	0	0	
Excess of Revenues Over (Under) Expenditures							(10)	0	0	0	0	0	0	0	0	
Before Lapsed Balances	0	0	0	0	0	12,456										
Lapsed Balances						12,450	12									
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	6	(22)	0	0	0	0	0	0	0	0	
OTHER FINANCING																
SOURCES (USES)																
Operating Transfers In																
Operating Transfers Out																
Total Other Financing																
Sources (Uses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Provision for Transfers to Other Funds																
Excess of Revenues and Other Sources Over																
(Under) Expenditures and Other Uses	0	0	0	0	0	6	(22)	0	0	0	0	0	0	0	0	
(Increase) Decrease in Reserve for Encumbrances						0										
Net change in Unreserved Fund Balance	0	0	0	0	0	6	(22)	0	0	0	0	0	0	0	0	
Fund Balance Unreserved -July 1, 2000						(29)										
Fund Balance Unreserved	0	0	0	0	0	(23)	(22)	0	0	0	0	0	0	0	0	
-June 30, 2001	0	0	0	0	0	(23)	(22)	0	0	0	0	0	0	0	0	

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001

[illegible]

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Governor's	Lapsed			Governor's	Lapsed		
	<u>Appropriation</u>	<u>Reserve</u>	<u>Expenditure</u>	<u>Balances</u>	<u>Appropriation</u>	<u>Reserve</u>	<u>Expenditure</u>	<u>Balances</u>
AVIATION TRUST FUND								
Refunds for Aviation Trust Fund	\$ 16 E	0	15	1	16 E	0	12	4
Aviation Trust Fund Total	\$ 16	0	15	1	16	0	12	4
CONSERVATION COMMISSION FUND								
Division of Taxation and Collection								
Personal Service	\$ 453	0	453	0	428	0	428	0
Expense and Equipment	49	0	40	9	49	0	46	3
Conservation Commission Fund Total	\$ 502	0	493	9	477	0	474	3
DEPARTMENT OF REVENUE FEDERAL FUND								
Division of Administration								
Expense and Equipment	\$ 70	0	20	50	70	0	37	33
Total	\$ 70	0	20	50	70	0	37	33
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 165	0	0	165	159	0	0	159
Expense and Equipment	399	0	153	246	399	0	0	399
Total	\$ 564	0	153	411	558	0	0	558
Department of Revenue								
Federal Fund Total	\$ 634	0	173	461	628	0	37	591

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Governor's	Lapsed			Governor's	Lapsed		
	Appropriation	Reserve	Expenditure	Balances	Appropriation	Reserve	Expenditure	Balances
DEPARTMENT OF REVENUE								
INFORMATION FUND								
Division of Administration								
Personal Service	\$ 169	0	167	2	163	0	163	0
Expense and Equipment	284	0	281	3	284	0	284	0
Total	\$ 453	0	448	5	447	0	447	0
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 242	0	241	1	228	0	227	1
Expense and Equipment	231	0	231	0	231	0	231	0
Total	\$ 473	0	472	1	459	0	458	1
Department of Revenue								
Information Fund Total	\$ 926	0	920	6	906	0	905	1
DIVISION OF AGING-ELDERLY HOME								
DELIVERED MEALS TRUST FUND								
Division of Administration								
Expense and Equipment	\$ 11	0	11	0	11	0	11	0
Total	\$ 11	0	11	0	11	0	11	0
Division of Taxation and Collection								
Personal Service	\$ 11	0	10	1	10	0	10	0
Total	\$ 11	0	10	1	10	0	10	0
Division of Aging-Elderly Home								
Delivered Meals Trust Fund Total	\$ 22	0	21	1	21	0	21	0
FAIR SHARE FUND								
Refunds of Tobacco and Cigarette Tax	\$ 11 E	0	9	2	21 E	0	15	6
Fair Share Fund Total	\$ 11	0	9	2	21	0	15	6

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances
FEDERAL AND OTHER FUNDS								
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 500 E	0	22	478	500 E	0	175	325
Federal and Other Funds Total	\$ 500	0	22	478	500	0	175	325
HEALTH INITIATIVES FUND								
Division of Administration Expense and Equipment	\$ 4	0	2	2	4	0	4	0
Total	\$ 4	0	2	2	4	0	4	0
Division of Taxation and Collection Personal Service Expense and Equipment	\$ 41	1	40	0	39	0	39	0
	4	0	4	0	4	0	4	0
Total	\$ 45	1	44	0	43	0	43	0
Refunds of Tobacco and Cigarette Tax	\$ 50 E	2	10	38	50 E	0	18	32
Health Initiatives Fund Total	\$ 99	3	56	40	97	0	65	32
MOTOR FUEL TAX FUND								
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	\$ 188,000 E	0	175,550	12,450	179,164 E	0	158,125	21,039
Motor Fuel Tax Fund Total	\$ 188,000	0	175,550	12,450	179,164	0	158,125	21,039

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances
MOTOR VEHICLE COMMISSION FUND								
Division of Administration								
Personal Service	\$ 70	0	58	12	67	0	66	1
Expense and Equipment	30	0	30	0	30	0	30	0
Total	\$ 100	0	88	12	97	0	96	1
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 246	0	246	0	234	0	233	1
Expense and Equipment	319	0	319	0	319	0	319	0
Total	\$ 565	0	565	0	553	0	552	1
Refunds of Fees Credited to Motor Vehicle Commission Fund	\$ 12	0	8	4	5	0	5	0
Motor Vehicle Commission Fund Total	\$ 677	0	661	16	655	0	653	2
PETROLEUM INSPECTION FUND								
Division of Taxation and Collection								
Personal Service	\$ 28	0	28	0	26	0	26	0
Expense and Equipment	3	0	3	0	3	0	3	0
Total	\$ 31	0	31	0	29	0	29	0
Petroleum Inspection Fund Total	\$ 31	0	31	0	29	0	29	0
PETROLEUM STORAGE TANK INSURANCE FUND								
Division of Taxation and Collection								
Personal Service	\$ 22	0	22	0	21	0	21	0
Expense and Equipment	1	0	1	0	1	0	1	0
Total	\$ 23	0	23	0	22	0	22	0
Petroleum Storage Tank Insurance Fund Total	\$ 23	0	23	0	22	0	22	0

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Lapsed Expenditure	Lapsed Balances
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND								
Division of Administration								
Personal Service	\$ 5,254	149	5,105	0	4,759	145	4,614	0
Expense and Equipment	6,123	171	5,405	547	5,517	163	5,340	14
Total	\$ 11,377	320	10,510	547	10,276	308	9,954	14
Division of MV/DL Excl. Branch Offices								
Personal Service	\$ 13,256	408	12,830	18	13,059	387	12,672	0
Expense and Equipment	12,938	383	12,412	143	11,647	153	11,221	273
Branch Offices								
Personal Service	4,762	0	4,760	2	4,253	0	4,253	0
Expense and Equipment	420	0	418	2	364	0	362	2
Total	\$ 31,376	791	30,420	165	29,323	540	28,508	275
Division of Taxation and Collection								
Personal Service	\$ 2,188	66	1,999	123	1,988	107	1,484	397
Expense and Equipment	1,123	44	1,018	61	1,245	0	1,138	107
Total	\$ 3,311	110	3,017	184	3,233	107	2,622	504
Highway Reciprocity Commission								
Personal Service	\$ 986	0	928	58	937	0	893	44
Expense and Equipment	342	0	331	11	342	0	326	16
Total	\$ 1,328	0	1,259	69	1,279	0	1,219	60
Commercial Drivers License								
Information System Fees	\$ 275 E	0	264	11	275 E	0	267	8
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund								
Department Fund	2,153 E	0	2,148	5	2,015 E	0	2,011	4
Refunds of Motor Fuel Tax	48,070 E	0	44,219	3,851	42,070 E	0	42,063	7
State Highways and Transportation Department Fund Total	\$ 97,890	1,221	91,837	4,832	88,471	955	86,644	872

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	Governor's	Lapsed			Governor's	Lapsed		
	<u>Appropriation</u>	<u>Reserve</u>	<u>Expenditure</u>	<u>Balances</u>	<u>Appropriation</u>	<u>Reserve</u>	<u>Expenditure</u>	<u>Balances</u>
STATE SCHOOL MONEY FUND								
Refunds of Tobacco and Cigarette Tax	\$ 25 E	0	21	4	45 E	0	33	12
State School Money Fund Total	\$ 25	0	21	4	45	0	33	12
WORKERS' COMPENSATION FUND								
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 1,670 E	0	1,670	0	1,172 E	0	1,171	1
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	149 E	0	149	0	499 E	0	499	0
Workers' Compensation Fund Total	\$ 1,819	0	1,819	0	1,671	0	1,670	1
TOTAL (Memorandum Only)	\$ 291,175	1,224	271,651	18,300	272,723	955	248,880	22,888



Missouri Department of Revenue

Agency Funds

The Agency Funds are used to account for assets held by the Department of Revenue as agent for other governments and funds.

Agency Fund Descriptions

BANK TAXES HOLDING FUND

The Bank Taxes Holding Fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The Department of Revenue (department) deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when available and/or identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once the department identifies the money to a particular tax type, the department transfers it to the proper fund(s).

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Department of Economic Development, Division of Motor Carrier and Railroad Safety on behalf of other jurisdictions under the Base State Registration Plan. The Division of Motor Carrier and Railroad Safety directs the payment of the fees collected to the appropriate jurisdictions. The department exercises administrative control over the fund.

CABARET SALES TAX ACCOUNT

The Cabaret Sales Tax Account receives escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The department will distribute the money, as

directed by the court, upon final resolution of the case.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that the department collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COMPLIANCE CLEARING FUND

The department selectively audits business tax returns. Field audit personnel collect tax payments for any discrepancies and the department holds these payments in the Compliance Clearing Fund pending the final audit review. Depending on the result of the audit review, the department transfers the tax payment to the State Treasurer or the Local Sales Tax Fund or refunds it to the taxpayer.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund. The remaining proceeds are

Agency Funds

distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

CREDIT CARD SALES AND USE TAX FUND

The Credit Card Sales and Use Tax Fund receives deposits from the department's contracted credit card company for sales and use taxes paid with credit cards. The department transfers the collections to the appropriate state and local fund(s) after it processes the returns.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Department of Agriculture. At the direction of the Department of Agriculture, the department distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The department collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees from the Motor Vehicle Local Sales Tax Fund, the Highway Reciprocity Commission Holding Fund, and the State Treasurer and distributes the money to local political subdivisions monthly.

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

The Highway Reciprocity Commission Holding Fund holds money until it becomes identifiable to a particular tax type. Once the Highway Reciprocity Commission identifies the money to a particular tax type, the Highway Reciprocity Commission transfers it from this holding fund to the State Treasurer, the FLOYD Fund, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, or the International Fuel Tax Agreement Bond Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Highway Reciprocity Commission established the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Highway Reciprocity Commission established the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The commission refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Highway Reciprocity Commission collects license plate fees due to other jurisdictions. The Highway Reciprocity Commission collects these fees and remits them to and disburses them from the International Registration Plan Fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The department distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The department distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The department uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for all taxes and fees that are collected by the department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund, the FLOYD Fund, or the State Treasurer.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The department transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The department transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on

Agency Funds

decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following funds.

- **Riverboat Gaming Admission Fees**
As authorized by Sections 313.820 and 313.835, RSMo, the department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the department collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

SALES TAX ELECTRONIC FILING HOLDING FUND

The Sales Tax Electronic Filing Holding Fund receives deposits from Internet based sales and use tax filings. The receipts are paid through automated clearing house (ACH) debit transactions initiated by the taxpayer through a department approved service provider. The department transfers the collections to the

appropriate state and local funds after processing the corresponding tax returns.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the department has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

SUSPENSE HOLDING FUND

The Suspense Holding Fund receives sales and use tax collections that the department cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
BANK TAXES HOLDING				
Assets				
Cash and Cash Equivalents	\$ 96	13,679	(13,762)	13
Investments	2,670	10,854	(6,339)	7,185
Interest Receivable	17	120	(107)	30
Total Assets	\$ 2,783	24,653	(20,208)	7,228
Liabilities				
Bank Service Charges Payable	\$ 0	4	(3)	1
Funds Held in Trust	2,783	24,649	(20,205)	7,227
Total Liabilities	\$ 2,783	24,653	(20,208)	7,228
BANKRUPTCY CLEARING				
Assets				
Cash and Cash Equivalents	\$ 22	1	(0)	23
Interest Receivable	0	1	(1)	0
Total Assets	\$ 22	2	(1)	23
Liabilities				
Funds Held in Trust	\$ 22	2	(1)	23
Total Liabilities	\$ 22	2	(1)	23
BASE STATE REGISTRATION				
Assets				
Cash and Cash Equivalents	\$ 195	4,462	(4,428)	229
Interest Receivable	2	50	(50)	2
Total Assets	\$ 197	4,512	(4,478)	231
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	197	4,510	(4,476)	231
Total Liabilities	\$ 197	4,511	(4,477)	231

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
CABARET SALES				
Assets				
Cash and Cash Equivalents	\$ 32	68	(75)	25
Investments	115	91	(16)	190
Interest Receivable	1	10	(10)	1
Total Assets	\$ 148	169	(101)	216
Liabilities				
Funds Held in Trust	\$ 148	169	(101)	216
Total Liabilities	\$ 148	169	(101)	216
CIGARETTE TAX				
Assets				
Cash and Cash Equivalents	\$ 21	7,273	(7,205)	89
Investments	685	6,821	(6,996)	510
Interest Receivable	4	35	(37)	2
Total Assets	\$ 710	14,129	(14,238)	601
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Due to Other Entities	703	7,198	(7,306)	595
Due to Other Funds	7	73	(74)	6
Total Liabilities	\$ 710	7,273	(7,382)	601
CIGARETTE AND OTHER TOBACCO PRODUCTS BOND				
Assets				
Cash and Cash Equivalents	\$ 76	20	(8)	88
Interest Receivable	0	4	(4)	0
Total Assets	\$ 76	24	(12)	88
Liabilities				
Funds Held in Trust	\$ 76	24	(12)	88
Total Liabilities	\$ 76	24	(12)	88

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
COMPLIANCE CLEARING				
Assets				
Cash and Cash Equivalents	\$ (171)	22,780	(22,847)	(238)
Investments	4,935	19,098	(18,863)	5,170
Interest Receivable	30	302	(311)	21
Total Assets	\$ 4,794	42,180	(42,021)	4,953
Liabilities				
Bank Service Charges Payable	\$ 1	9	(9)	1
Funds Held in Trust	4,793	42,171	(42,012)	4,952
Total Liabilities	\$ 4,794	42,180	(42,021)	4,953
COUNTY PRIVATE CAR TAX TRUST FUND				
Assets				
Cash and Cash Equivalents	\$ 0	2,893	(2,890)	3
Interest Receivable	0	15	(15)	0
Total Assets	\$ 0	2,908	(2,905)	3
Liabilities				
Due to Other Entities	\$ 0	2,908	(2,905)	3
Total Liabilities	\$ 0	2,908	(2,905)	3
COUNTY STOCK INSURANCE				
Assets				
Cash and Cash Equivalents	\$ 25	5,752	(5,757)	20
Investments	5,200	6,304	(6,294)	5,210
Interest Receivable	33	168	(179)	22
Total Assets	\$ 5,258	12,224	(12,230)	5,252
Liabilities				
Bank Service Charges Payable	\$ 1	4	(4)	1
Due to Other Entities	5,231	5,713	(5,719)	5,225
Due to Other Funds	26	28	(28)	26
Total Liabilities	\$ 5,258	5,745	(5,751)	5,252

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
CREDIT CARD SALES AND USE				
Assets				
Cash and Cash Equivalents	\$ 0	70	(67)	3
Total Assets	<u>\$ 0</u>	<u>70</u>	<u>(67)</u>	<u>3</u>
Liabilities				
Due to Other Funds	\$ 0	70	(67)	3
Total Liabilities	<u>\$ 0</u>	<u>70</u>	<u>(67)</u>	<u>3</u>
DEPT OF AGRICULTURE CHECK-OFF				
Assets				
Cash and Cash Equivalents	\$ 39	9,248	(9,234)	53
Investments	425	8,390	(8,365)	450
Interest Receivable	3	29	(30)	2
Total Assets	<u>\$ 467</u>	<u>17,667</u>	<u>(17,629)</u>	<u>505</u>
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	467	17,666	(17,628)	505
Total Liabilities	<u>\$ 467</u>	<u>17,667</u>	<u>(17,629)</u>	<u>505</u>
FINANCIAL INSTITUTIONS TAX				
(Includes amounts from the Savings and Loan Refund account)				
Assets				
Cash and Cash Equivalents	\$ 86	12,248	(12,264)	70
Investments	10,885	12,535	(13,660)	9,760
Interest Receivable	69	505	(532)	42
Total Assets	<u>\$ 11,040</u>	<u>25,288</u>	<u>(26,456)</u>	<u>9,872</u>
Liabilities				
Bank Service Charges Payable	\$ 2	13	(13)	2
Due to Other Entities	10,822	12,015	(13,153)	9,684
Due to Other Funds	216	206	(236)	186
Total Liabilities	<u>\$ 11,040</u>	<u>12,234</u>	<u>(13,402)</u>	<u>9,872</u>

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
FUEL LOCAL DEPOSIT (FLOYD)				
Assets				
Cash and Cash Equivalents	\$ 27	249,754	(249,756)	25
Investments	6,695	71,919	(72,234)	6,380
Interest Receivable	42	439	(454)	27
Due From Other Funds	2,509	250,972	(250,071)	3,410
Total Assets	\$ 9,273	573,084	(572,515)	9,842
Liabilities				
Bank Service Charges Payable	\$ 2	26	(26)	2
Due to Other Entities	9,271	573,058	(572,489)	9,840
Total Liabilities	\$ 9,273	573,084	(572,515)	9,842
HIGHWAY RECIPROCITY COMMISSION HOLDING				
Assets				
Cash and Cash Equivalents	\$ 817	75,585	(76,101)	301
Investments	50	49,270	(49,125)	195
Interest Receivable	1	63	(63)	1
Total Assets	\$ 868	124,918	(125,289)	497
Liabilities				
Bank Service Charges Payable	\$ 0	7	(7)	0
Due to Other Funds	868	124,859	(125,230)	497
Total Liabilities	\$ 868	124,866	(125,237)	497
INTERNATIONAL FUEL TAX AGREEMENT				
Assets				
Cash and Cash Equivalents	\$ 16	20,207	(19,296)	927
Investments	1,195	25,730	(25,370)	1,555
Interest Receivable	42	252	(264)	30
Due from Other Funds	3	2	(3)	2
Total Assets	\$ 1,256	46,191	(44,933)	2,514
Liabilities				
Bank Service Charges Payable	\$ 1	6	(6)	1
Due to Other Entities	1,255	45,924	(44,666)	2,513
Total Liabilities	\$ 1,256	45,930	(44,672)	2,514

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
INTERNATIONAL FUEL TAX AGREEMENT BOND				
Assets				
Cash and Cash Equivalents	\$ 37	115	(91)	61
Investments	220	131	(116)	235
Interest Receivable	2	13	(14)	1
Total Assets	\$ 259	259	(221)	297
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Funds Held in Trust	259	258	(220)	297
Total Liabilities	\$ 259	259	(221)	297
INTERNATIONAL REGISTRATION PLAN				
Assets				
Cash and Cash Equivalents	\$ 1,953	(2,453)	2,393	1,893
Investments	595	43,670	(43,515)	750
Interest Receivable	4	495	(495)	4
Due from Other Funds	43	13	(43)	13
Total Assets	\$ 2,595	41,725	(41,660)	2,660
Liabilities				
Bank Service Charges Payable	\$ 0	13	(13)	0
Due to Other Entities	2,634	40,745	(40,721)	2,658
Due to Other Funds	(39)	529	(488)	2
Total Liabilities	\$ 2,595	41,287	(41,222)	2,660
LOCAL OPTION USE TAX				
Assets				
Cash and Cash Equivalents	\$ 47	39,055	(39,040)	62
Investments	2,830	37,395	(37,780)	2,445
Interest Receivable	18	96	(103)	11
Due From Other Funds	34	12	(15)	31
Total Assets	\$ 2,929	76,558	(76,938)	2,549
Liabilities				
Bank Service Charges Payable	\$ 0	4	(4)	0
Due to Other Entities	2,900	38,655	(39,031)	2,524
Due to Other Funds	29	390	(394)	25
Total Liabilities	\$ 2,929	39,049	(39,429)	2,549

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
LOCAL SALES TAX				
(Includes transfers from Motor Vehicle Local Sales Tax)				
Assets				
Cash and Cash Equivalents	\$ 1,271	1,561,641	(1,562,205)	707
Investments	142,001	1,469,284	(1,481,555)	129,730
Interest Receivable	889	3,607	(3,948)	548
Due From Other Funds	9,508	179,218	(182,886)	5,840
Total Assets	\$ 153,669	3,213,750	(3,230,594)	136,825
Liabilities				
Bank Service Charges Payable	\$ 10	107	(108)	9
Due to Other Entities	152,122	1,537,807	(1,554,481)	135,448
Due to Other Funds	1,537	15,386	(15,555)	1,368
Total Liabilities	\$ 153,669	1,553,300	(1,570,144)	136,825
LOCAL USE TAX				
Assets				
Cash and Cash Equivalents	\$ 28	737	(733)	32
Investments	500	1,067	(1,422)	145
Interest Receivable	3	39	(41)	1
Total Assets	\$ 531	1,843	(2,196)	178
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Funds Held in Trust	531	735	(1,088)	178
Total Liabilities	\$ 531	736	(1,089)	178
MOTOR FUEL BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 21	35	(30)	26
Investments	295	62	(32)	325
Interest Receivable	2	19	(19)	2
Total Assets	\$ 318	116	(81)	353
Liabilities				
Funds Held in Trust	\$ 318	116	(81)	353
Total Liabilities	\$ 318	116	(81)	353

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
MOTOR FUEL POOL BOND				
Assets				
Cash and Cash Equivalents	\$ 21	14	(0)	35
Interest Receivable	0	1	(1)	0
Total Assets	\$ 21	15	(1)	35
Liabilities				
Funds Held in Trust	\$ 21	15	(1)	35
Total Liabilities	\$ 21	15	(1)	35
MOTOR VEHICLE LOCAL SALES TAX				
Assets				
Cash and Cash Equivalents	\$ 20,825	796,141	(794,170)	22,796
Investments	11,370	169,270	(171,545)	9,095
Interest Receivable	71	711	(743)	39
Total Assets	\$ 32,266	966,122	(966,458)	31,930
Liabilities				
Bank Service Charges Payable	\$ 2	27	(27)	2
Due to Other Funds	32,264	796,109	(796,445)	31,928
Total Liabilities	\$ 32,266	796,136	(796,472)	31,930
MOTOR VEHICLE PROTEST				
Assets				
Cash and Cash Equivalents	\$ 7	0	(0)	7
Total Assets	\$ 7	0	(0)	7
Liabilities				
Funds Held in Trust	\$ 7	0	(0)	7
Total Liabilities	\$ 7	0	(0)	7

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
PROTESTED SALES AND USE TAX				
Assets				
Cash and Cash Equivalents	\$ 42	2,090	(2,097)	35
Investments	11,075	3,033	(2,653)	11,455
Interest Receivable	70	659	(681)	48
Total Assets	\$ 11,187	5,782	(5,431)	11,538
Liabilities				
Bank Service Charges Payable	\$ 1	18	(18)	1
Funds Held in Trust	11,186	5,764	(5,413)	11,537
Total Liabilities	\$ 11,187	5,782	(5,431)	11,538
RIVERBOAT GAMING				
Assets				
Cash and Cash Equivalents	\$ 1,375	302,919	(304,254)	40
Investments	5,490	64,592	(64,587)	5,495
Interest Receivable	43	294	(314)	23
Total Assets	\$ 6,908	367,805	(369,155)	5,558
Liabilities				
Bank Service Charges Payable	\$ 1	13	(13)	1
Due to Other Entities	6,883	68,093	(69,431)	5,545
Due to Other Funds	24	234,806	(234,818)	12
Total Liabilities	\$ 6,908	302,912	(304,262)	5,558
SAFETY RESPONSIBILITY CUSTODY				
Assets				
Cash and Cash Equivalents	\$ 10	180	(181)	9
Investments	2,111	621	(694)	2,038
Interest Receivable	1	6	(6)	1
Total Assets	\$ 2,122	807	(881)	2,048
Liabilities				
Funds Held in Trust	\$ 2,122	797	(871)	2,048
Total Liabilities	\$ 2,122	797	(871)	2,048

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
SALES TAX ELECTRONIC FILING HOLDING				
Assets				
Cash and Cash Equivalents	\$ 0	80	(80)	0
Total Assets	<u>\$ 0</u>	<u>80</u>	<u>(80)</u>	<u>0</u>
Liabilities				
Due to Other Funds	\$ 0	80	(80)	0
Total Liabilities	<u>\$ 0</u>	<u>80</u>	<u>(80)</u>	<u>0</u>
ST. LOUIS CITY 3/8% HOLDING				
Assets				
Cash and Cash Equivalents	\$ 20	5	(0)	25
Investments	70	7	(7)	70
Interest Receivable	1	5	(5)	1
Total Assets	<u>\$ 91</u>	<u>17</u>	<u>(12)</u>	<u>96</u>
Liabilities				
Funds Held in Trust	\$ 91	17	(12)	96
Total Liabilities	<u>\$ 91</u>	<u>17</u>	<u>(12)</u>	<u>96</u>
SUSPENSE HOLDING				
Assets				
Cash and Cash Equivalents	\$ 112	1,429,801	(1,429,826)	87
Investments	2,675	662,325	(662,225)	2,775
Interest Receivable	17	660	(665)	12
Total Assets	<u>\$ 2,804</u>	<u>2,092,786</u>	<u>(2,092,716)</u>	<u>2,874</u>
Liabilities				
Bank Service Charges Payable	\$ 6	81	(82)	5
Due to Other Funds	2,798	2,092,705	(2,092,634)	2,869
Total Liabilities	<u>\$ 2,804</u>	<u>2,092,786</u>	<u>(2,092,716)</u>	<u>2,874</u>

Unaudited

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)				
	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
Totals - All Agency Funds (Memorandum Only)				
Assets				
Cash and Cash Equivalents	\$ 27,050	4,554,400	(4,554,004)	27,446
Investments	212,087	2,662,469	(2,673,393)	201,163
Interest Receivable	1,365	8,598	(9,092)	871
Due From Other Funds	12,097	430,217	(433,018)	9,296
Total Assets	\$ 252,599	7,655,684	(7,669,507)	238,776
Liabilities				
Bank Service Charges Payable	\$ 27	338	(339)	26
Due to Other Entities	192,485	2,354,292	(2,372,006)	174,771
Due to Other Funds	37,730	3,265,241	(3,266,049)	36,922
Funds Held in Trust	22,357	74,717	(70,017)	27,057
Total Liabilities	\$ 252,599	5,694,588	(5,708,411)	238,776

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

	2001				2000			
	<u>Appropriation</u>	<u>Governor's Reserve</u>	<u>Expenditure</u>	<u>Lapsed Balances</u>	<u>Appropriation</u>	<u>Governor's Reserve</u>	<u>Expenditure</u>	<u>Lapsed Balances</u>
COUNTY AID ROAD TRUST FUND								
Receipts from Gasoline Taxes for Distribution to Counties	\$ <u>0</u> E	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,918</u> E	<u>0</u>	<u>28,895</u>	<u>72,023</u>
DEBT OFFSET ESCROW FUND								
Debt Offset Refunds	\$ <u>250</u> E	<u>0</u>	<u>163</u>	<u>87</u>	<u>250</u> E	<u>0</u>	<u>123</u>	<u>127</u>
TOTAL (Memorandum Only)	\$ <u>250</u>	<u>0</u>	<u>163</u>	<u>87</u>	<u>101,168</u>	<u>0</u>	<u>29,018</u>	<u>72,150</u>



Missouri Department of Revenue

General Fixed Assets Account Group

The General Fixed Assets Account Group is a self-balancing group of accounts that account for the general fixed assets of the Department of Revenue.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL FIXED ASSETS
(BY SOURCE)
JUNE 30, 2001**

(in thousands of dollars)

General Fixed Assets

EDP Equipment	\$ 16,488
Other Equipment and Furniture	6,144
	<u>22,632</u>
Total General Fixed Assets	\$ <u>22,632</u>

Investments In General Fixed Assets From:

General Fund	\$ 9,033
Kansas City School District	3
Special Revenue Funds:	
Conservation Commission	\$ 68
Department of Revenue Federal	538
Department of Revenue Information	412
Health Initiatives	12
Highway Revenue Generating	19
Motor Vehicle Commission	33
Petroleum Inspection	1
State Highways and Transportation	
Department	12,511
Division of Youth	<u>2</u>
Special Revenue Funds Total	13,596
	<u>22,632</u>
Total Investment In General Fixed Assets	\$ <u>22,632</u>

Unaudited

**DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
JUNE 30, 2001**

	(in thousands of dollars)		
	EDP Equipment	Other Equipment and Furniture	TOTAL
Division of Administration	\$ 4,289	2,311	6,600
Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices	4,099	2,283	6,382
Branch Offices	1,049	208	1,257
Division of Taxation and Collection	6,735	1,213	7,948
Highway Reciprocity Commission	316	129	445
Total Investment In General Fixed Assets	\$ 16,488	6,144	22,632

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
FOR YEAR ENDED JUNE 30, 2001

	(in thousands of dollars)				
	General Fixed Assets July 1, 2000	Additions	Deletions	Adjustments	General Fixed Assets June 30, 2001
Division of Administration	\$ 7,534	2,993	(3,926)	(1)	6,600
Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices	6,652	1,307	(1,577)	0	6,382
Branch Offices	1,294	139	(176)	0	1,257
Division of Taxation and Collection	8,406	2,195	(2,653)	0	7,948
Highway Reciprocity Commission	<u>485</u>	<u>32</u>	<u>(72)</u>	<u>0</u>	<u>445</u>
Total Investment In General Fixed Assets	\$ <u>24,371</u>	<u>6,666</u>	<u>(8,404)</u>	<u>(1)</u>	<u>22,632</u>



Missouri Department of Revenue

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is a self-balancing group of accounts that account for the un-matured general long-term debt of the Department of Revenue.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL LONG-TERM DEBT
JUNE 30, 2001**

(in thousands of dollars)

Amount to be Provided for Payment of General Long-Term Debt	\$ <u>4,361</u>
General Long-Term Debt Payable	
Compensated Absences Payable	\$ 3,137
Article X Distributions Payable	0
Lease/Purchase Payable	<u>1,224</u>
Total General Long-Term Debt Payable	\$ <u>4,361</u>

**DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

	Balances July 1, 2000	Decrease In Compensated Absences Payable	Decrease In Article X Distributions Payable	Increase In Lease/Purchase Payable	Balances June 30, 2001
Amount to be Provided for Retirement of Long-Term Debt	\$ <u>103,047</u>	<u>(340)</u>	<u>(98,854)</u>	<u>508</u>	<u>4,361</u>



Missouri Department of Revenue

Statistical

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, State of Missouri General Fund receipts, and activities of the State Treasurer's Office.



Missouri Department of Revenue

Expenditures

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions, expenditures to transactions, and collections to resource inputs.

DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)

	(in thousands of dollars)									
	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Travel	\$ 899	1,081								
Fuel and Utilities	107	101								
Supplies	7,244	8,157								
Merchandising Supplies	4,717	3,057								
Professional Development	504	503								
Communication Services and Supplies	1,965	2,083								
Business Services	5,157	6,402								
Professional Services	5,257	4,465								
Equipment Maintenance and Repair Services	1,419	1,532								
Other Services	105	93								
Computer Equipment	1,434	2,185								
Other Equipment	853	1,204								
Property\Lease\Rental	733	568								
Other Expenses	99	119								
Travel and Vehicle Expense	\$	1,181	1,211	1,211	1,348	1,200	1,188	1,059	1,120	813
Transportation Equipment Purchase		214	221	221	91	84	142	128	80	70
Office Expense		4,303	5,132	5,132	4,706	5,006	4,444	3,904	3,692	3,536
Communication Expense		8,233	8,362	8,362	6,939	6,040	6,348	5,362	5,285	5,540
Office and Communication Equipment Purchase		823	920	920	1,054	2,407	1,059	340	439	366
Institutional and Physical Plant Expense		294	249	249	248	197	171	847	737	764
Institutional and Physical Plant Equipment Purchase		13	17	17	3	33	11	4	27	7
Professional Services		210	212	212	219	184	163	294	239	156
Data Processing Expense and Equipment		11,038	10,867	10,867	14,059	8,195	7,921	7,135	5,595	4,554
Other Expense		3,435	7,268	7,268	8,901	3,415	3,190	2,830	2,833	2,303
Total	\$ 30,493	31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047	18,109

The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information to prior years is unavailable.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)

	(in thousands of dollars)									
	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Division of Administration										
Personal Service	\$ 9,002	8,620	8,245	4,602	4,440	4,134	3,867	3,903	3,849	3,887
Expense and Equipment	<u>9,477</u>	<u>10,604</u>	<u>11,527</u>	<u>9,480</u>	<u>7,951</u>	<u>7,550</u>	<u>7,263</u>	<u>6,484</u>	<u>6,075</u>	<u>6,151</u>
Total	\$ 18,479	19,224	19,772	14,082	12,391	11,684	11,130	10,387	9,924	10,038
Division of Information Systems (a)										
Personal Service	\$ 0	0	0	7,254	6,910	6,459	5,903	5,400	5,222	5,338
Expense and Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,390</u>	<u>6,484</u>	<u>6,009</u>	<u>5,813</u>	<u>5,093</u>	<u>4,805</u>	<u>3,641</u>
Total	\$ 0	0	0	13,644	13,394	12,468	11,716	10,493	10,027	8,979
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 13,522	13,354	13,052	10,749	9,967	9,822	9,330	9,052	8,572	8,385
Expense and Equipment	<u>13,174</u>	<u>11,859</u>	<u>10,937</u>	<u>13,391</u>	<u>18,339</u>	<u>7,628</u>	<u>7,547</u>	<u>6,405</u>	<u>5,631</u>	<u>4,999</u>
Total	\$ 26,696	25,213	23,989	24,140	28,306	17,450	16,877	15,457	14,203	13,384
Branch Offices										
Personal Service	\$ 4,877	4,371	4,135	3,928	3,691	3,325	3,088	3,074	3,016	3,196
Expense and Equipment	<u>426</u>	<u>372</u>	<u>270</u>	<u>345</u>	<u>305</u>	<u>391</u>	<u>311</u>	<u>511</u>	<u>465</u>	<u>523</u>
Total	\$ 5,303	4,743	4,405	4,273	3,996	3,716	3,399	3,585	3,481	3,719
Division of Taxation and Collection										
Personal Service	\$ 26,242	25,535	24,366	12,203	11,346	10,443	9,487	9,128	8,895	8,998
Expense and Equipment	<u>7,085</u>	<u>8,389</u>	<u>6,668</u>	<u>2,941</u>	<u>2,834</u>	<u>3,368</u>	<u>1,955</u>	<u>1,584</u>	<u>1,462</u>	<u>1,419</u>
Total	\$ 33,327	33,924	31,034	15,144	14,180	13,811	11,442	10,712	10,357	10,417
Division of Compliance (a)										
Personal Service	\$ 0	0	0	9,463	9,273	8,698	8,261	7,734	7,407	7,080
Expense and Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,573</u>	<u>1,252</u>	<u>1,490</u>	<u>1,423</u>	<u>1,492</u>	<u>1,366</u>	<u>1,134</u>
Total	\$ 0	0	0	11,036	10,525	10,188	9,684	9,226	8,773	8,214
Highway Reciprocity Commission										
Personal Service	\$ 928	893	866	856	818	777	727	691	657	662
Expense and Equipment	<u>331</u>	<u>326</u>	<u>342</u>	<u>339</u>	<u>403</u>	<u>325</u>	<u>325</u>	<u>334</u>	<u>243</u>	<u>242</u>
Total	\$ 1,259	1,219	1,208	1,195	1,221	1,102	1,052	1,025	900	904
Total Personal Service	\$ 54,571	52,773	50,664	49,055	46,445	43,658	40,663	38,982	37,618	37,546
Total Expense and Equipment	\$ 30,493	31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047	18,109
TOTAL EXPENDITURES	\$ 85,064	84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665	55,655

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)**

	(in thousands of dollars)									
	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Refunds for Overpayment of Tax	\$ 1,001,178	999,421	784,049	601,806	496,899	477,121	436,715	415,521	411,483	417,861
Refunds Required by Article X	98,856	178,843	318,792	376,281						
County Stock Insurance Tax	150	5,226	5,316	5,030	4,120					
Fees to Counties and Collection Agency Fees	2,155	2,352	2,349	1,709	1,796	1,545	1,565	1,750	1,613	1,513
Payment of Fees to Counties for Liens	142	196	73	103	104	112	80	94	81	66
Payment of Dues to the Multi-State Tax Commission	208	194	194	179	113	59	61	59	60	39
Refunds for Aviation Trust Fund	15	12	14	13	17	15	12	18	20	16
Commercial Drivers License Information System Fees	264	267	225	229	214	243	131	157	148	635
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	175,550	158,125	136,362	134,164	129,776	117,826	112,447	101,115	92,251	81,287
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	2,148	2,011	1,613	1,900	1,359	1,522	1,490	1,298	964	1,137
Refunds of Tobacco and Cigarette Tax	40	66	81	4	225	276	5	1		
Refunds of Motor Fuel Tax	44,219	42,063	42,069	45,990	38,541	37,371	37,070	30,319	29,850	27,570
Refunds of Fees Credited to Motor Vehicle Commission Fund	8	5	8							
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670	1,171	283	124	348	1,397	1,824	476	222	415
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	149	499	134	49	286	376	820	52	22	82
Receipts from Gasoline Taxes for Distribution to Counties	0	28,895	102,097	100,918	97,026	86,465	82,367	68,010	61,501	54,191
Refunds-Federal and Other Funds	22	175								
Refunds-Debt Offset	163	123	94	164						
Total Program Specific Distributions	\$ 1,326,937	1,419,644	1,393,753	1,268,663	770,824	724,328	674,587	618,870	598,215	584,812

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)

	(in thousands of dollars)									
	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Fund	\$ 37,498	39,837	38,083	36,591	33,389	29,355	26,989	25,101	24,607	24,171
Conservation Commission Fund	493	474	340	440	424	406	378	365	359	355
Department of Revenue Federal Fund	173	37	42	213	241	256	413	401	289	161
Department of Revenue Information Fund	920	905	836	859	1,265	2,077	711	1,388	2,340	2,411
Division of Aging-Elderly Home Delivered Meals Trust Fund	21	21	21	20	20	19	18	12		
Health Initiatives Fund	46	47	45	43	42	41	36	15		
Highway Revenue Generating Fund						1,425	1,345	1,263	1,331	970
Motor Vehicle Commission Fund	653	648	570	399	12	13	12	11	11	11
Petroleum Inspection Fund	31	29	26	27	26	23	22	23	22	12
State Highways and Transportation Department Fund	45,206	42,303	40,424	44,901	48,574	36,786	35,358	32,287	28,657	27,514
Underground Storage Tank Insurance Fund	23	22	21	21	20	18	18	17	17	18
Veterans' Trust Fund								2	32	32
Total	\$ 85,064	84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665	55,655

**DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - DRIVERS
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)**

	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997
Drivers Transactions	3,777,372	1.4%	3,724,783	-6.6%	3,989,042	-4.3%	4,169,786	-11.0%	4,684,367
Expenditures (a)									
Personal Service	\$ 3,681,503	10.6%	3,330,166	-4.4%	3,481,685	-0.6%	3,503,736	3.3%	3,393,093
Expense and Equipment	\$ 3,638,709	-13.4%	4,200,586	12.6%	3,729,835	21.0%	3,083,452	14.5%	2,693,144
Expenditure per Transaction									
Personal Service	\$ 0.97	9.0%	0.89	2.3%	0.87	3.6%	0.84	16.7%	0.72
Expense and Equipment	\$ 0.96	-15.0%	1.13	20.2%	0.94	27.0%	0.74	29.8%	0.57
Total Expenditure per Transaction	\$ 1.93	-4.5%	2.02	11.6%	1.81	14.6%	1.58	22.5%	1.29
Budgeted Employees	176	2.9%	171	-1.2%	173	-2.8%	178	-11.9%	202
Transactions per Employee	21,462	-1.5%	21,782	-5.5%	23,058	-1.6%	23,426	1.0%	23,190

(a) Personal service and expense and equipment amounts are only direct costs.

DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - MOTOR VEHICLE
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)

	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997
Motor Vehicle Transactions	11,284,617	10.3%	10,234,214	0.6%	10,175,298	3.8%	9,798,368	1.2%	9,680,109
Expenditures (a)									
Personal Service	\$ 5,405,254	21.1%	4,464,253	-7.8%	4,842,705	-0.8%	4,880,430	10.8%	4,403,892
Expense and Equipment (b)	\$ 8,102,824	84.2%	4,399,245	-2.1%	4,492,367	-54.7%	9,923,281	-35.0%	15,267,778
Expenditure per Transaction									
Personal Service	\$ 0.48	9.1%	0.44	-8.3%	0.48	-4.0%	0.50	11.1%	0.45
Expense and Equipment	\$ 0.72	67.4%	0.43	-2.3%	0.44	-56.4%	1.01	-36.1%	1.58
Total Expenditure per Transaction	\$ 1.20	37.9%	0.87	-5.4%	0.92	-39.1%	1.51	-25.6%	2.03
Budgeted Employees	219	-8.4%	239	-0.4%	240	-3.6%	249	-2.4%	255
Transactions per Employee	51,528	20.3%	42,821	1.0%	42,397	7.7%	39,351	3.7%	37,961

(a) Personal service and expense and equipment amounts are only direct costs.

(b) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.

Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

Fiscal Year 2001 expense and equipment amount includes \$4.6 million for new license plates and \$1.8 million for FASTR implementation.

**DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)**

	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997
Tax Returns Processed (a)	6,043,340	-4.0%	6,297,917	-1.1%	6,368,664	-2.4%	6,526,002	0.2%	6,510,753
Expenditures (b)									
Personal Service	\$ 13,162,929	1.3%	12,998,617	7.9%	12,041,654	12.7%	10,685,858	6.8%	10,007,905
Expense and Equipment	\$ 1,346,230	-14.5%	1,574,313	30.3%	1,208,378	-3.2%	1,248,817	72.9%	722,166
Expenditure per Return									
Personal Service	\$ 2.18	5.8%	2.06	9.0%	1.89	15.2%	1.64	6.5%	1.54
Expense and Equipment	\$ 0.22	-12.0%	0.25	31.6%	0.19	0.0%	0.19	72.7%	0.11
Total Expenditure per Return	\$ 2.40	3.9%	2.31	11.1%	2.08	13.7%	1.83	10.9%	1.65
Budgeted Employees	522	-5.4%	552	-6.9%	593	17.4%	505	0.0%	505
Returns Processed per Employee	11,577	1.5%	11,409	6.2%	10,740	-16.9%	12,923	0.2%	12,893

(a) Tax returns processed include all tax types collected by the Division of Taxation and Collection.

(b) Personal service and expense and equipment amounts are only direct costs.

**DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)**

	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997
Highway Reciprocity Commission Transactions (a)	146,702	-47.6%	280,089	7.5%	260,584	-2.2%	266,406	-7.9%	289,344
Expenditures (b)									
Personal Service	\$ 927,816	3.9%	892,890	3.0%	866,490	1.2%	855,968	4.6%	818,305
Expense and Equipment	\$ 331,499	1.7%	326,040	-4.7%	342,034	0.8%	339,301	-15.9%	403,667
Expenditure per Transaction									
Personal Service	\$ 6.32	98.1%	3.19	-4.2%	3.33	3.7%	3.21	13.4%	2.83
Expense and Equipment	\$ 2.26	94.8%	1.16	-11.5%	1.31	3.1%	1.27	-9.3%	1.40
Total Expenditure per Transaction	\$ 8.58	97.2%	4.35	-6.3%	4.64	3.6%	4.48	5.9%	4.23
Budgeted Employees	35	0.0%	35	0.0%	35	0.0%	35	-2.8%	36
Transactions per Employee	4,191	-47.6%	8,003	7.5%	7,445	-2.2%	7,612	-5.3%	8,037

(a) Total transactions decreased because of a change in transmittal verification procedures.

(b) Personal service and expense and equipment amounts are only direct costs.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FIVE YEAR HISTORY ENDED JUNE 30 (1997 - 2001)**

	(in thousands of dollars)					
	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease
Collections (a,b)	\$ 11,344,450	3.0%	11,011,597	6.4%	10,344,536	5.1%
Personal Services	\$ 54,571	3.4%	52,773	4.2%	50,664	3.3%
Expense and Equipment (c,d)	\$ 33,262	-3.8%	34,559	6.1%	32,585	-11.2%
Equipment Purchases	\$ 6,666	-45.6%	12,250	9.7%	11,165	20.0%
Budgeted Employees	2,016	-0.6%	2,029	-1.3%	2,055	-0.2%
Collections Per Employee	\$ 5,627	3.7%	5,427	7.8%	5,034	5.3%
					4,779	5.8%
						4,515

**PERCENT OF
COLLECTIONS**

Personal Services to Collections	0.48%	0.48%	0.49%	0.50%	0.50%
Expense and Equipment to Collections	0.29%	0.31%	0.31%	0.37%	0.43%
Equipment Purchases to Collections	0.06%	0.11%	0.11%	0.09%	0.06%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Fiscal Year 2000 collections were re-stated.

(c) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to Multi-State Tax Commission, and commercial drivers license information system fees.

(d) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.

Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

Fiscal Year 2001 expense and equipment amount includes \$4.6 million for new license plates and \$1.8 million for FASTR implementation.



Missouri Department of Revenue

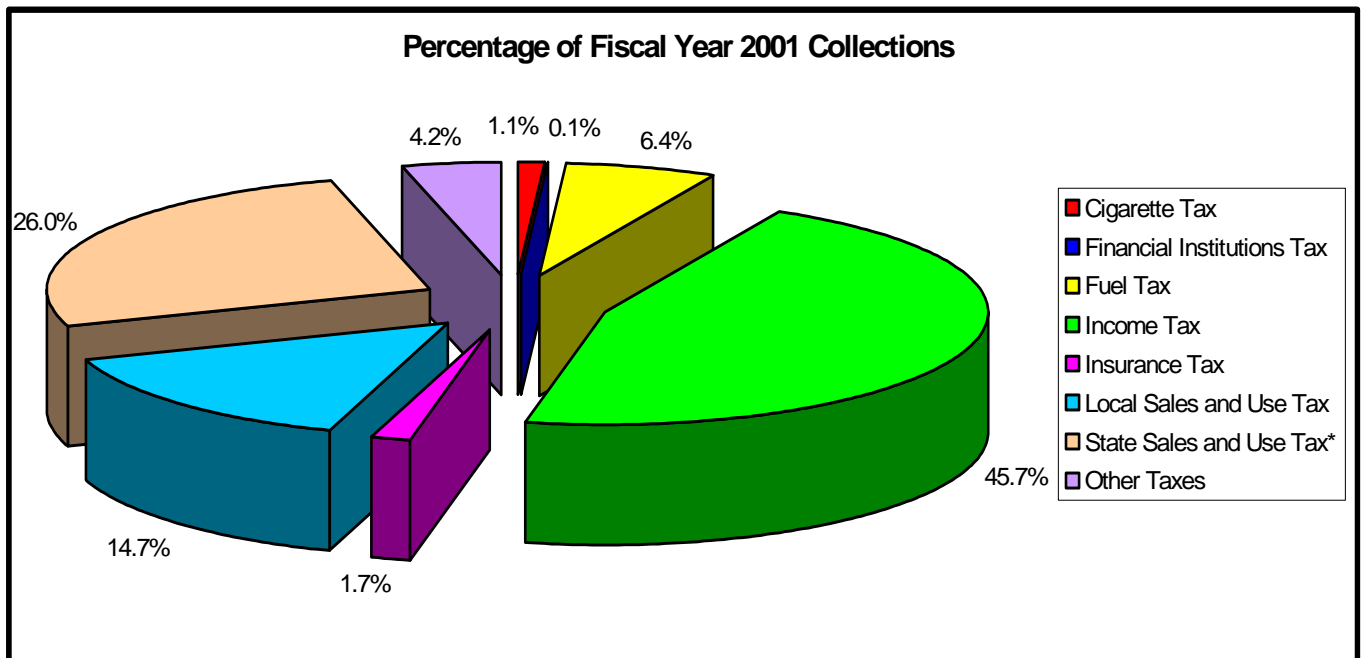
Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department of Revenue, distributions made to counties, and distributions made to cities.

SUMMARY OF TAXES ADMINISTERED

	FY 01 Amount Collected	FY 00 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$115,390,098	\$119,608,106	-3.5 %
Financial Institutions Tax	11,665,071	13,279,856	-12.2
Fuel Tax	692,049,876	708,492,531	-2.3
Income Tax	4,960,494,894	4,719,429,351	5.1
Insurance Tax	188,571,833	207,073,594	-8.9
Local Sales and Use Tax	1,595,547,370	1,557,778,588	2.4
State Sales and Use Tax*	2,820,905,536	2,805,480,819	0.5
Other Taxes	459,611,228	409,259,727	12.3
Total Collections	\$10,844,235,906	\$10,540,402,572	2.9 %

* Fiscal Year 2000 State Sales and Use Tax amount was restated.



CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

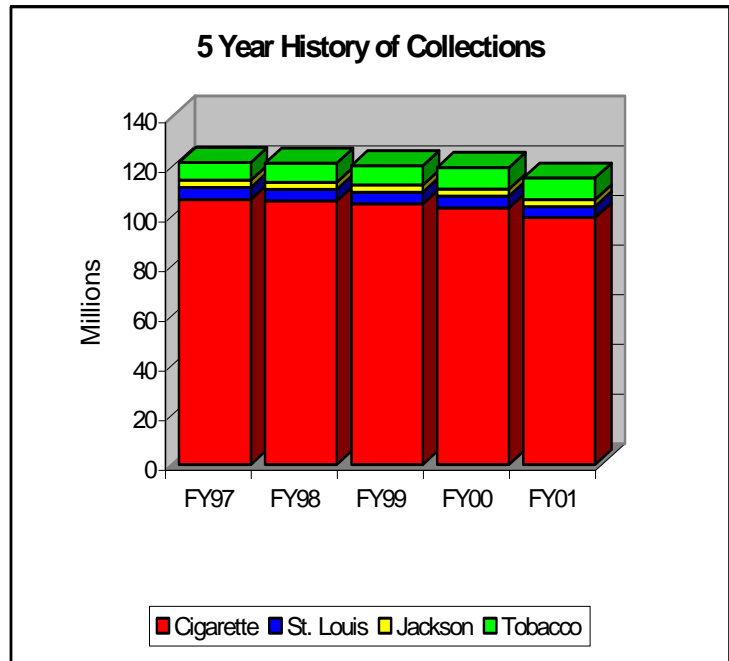
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Cigarette	\$99,428,258	-3.8 %
St. Louis County	4,498,059	-5.7
Jackson County	2,740,220	-3.2
Tobacco Products	8,723,561	0.9
<u>Total Collections</u>	<u>\$115,390,098</u>	<u>-3.5 %</u>



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

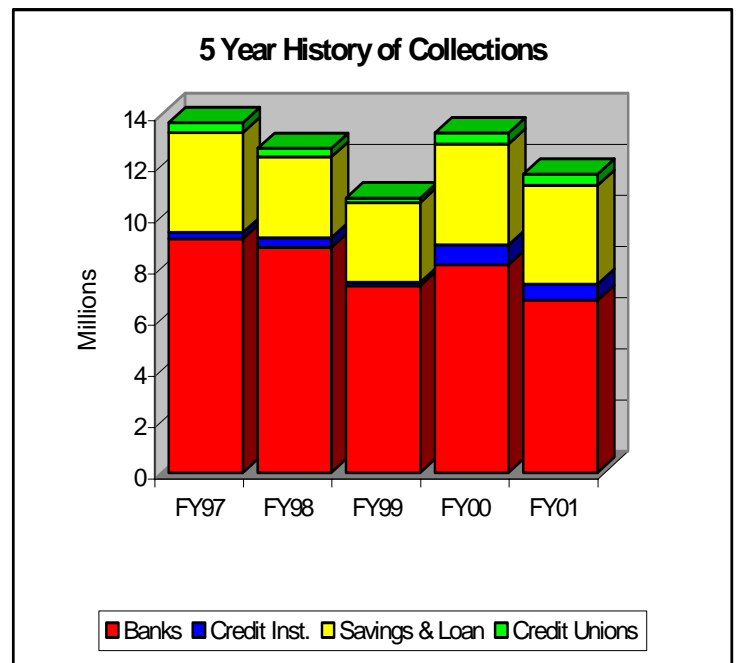
Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Farmers Cooperative Credit Associations

This is an intangible property tax on cooperative accounts. The tax is authorized by Section 148.540, RSMo. The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Banks	\$6,728,907	-17.2 %
Credit Inst.	634,893	-17.6
Savings & Loan	3,869,842	-2.1
Credit Unions	431,108	1.5
Farmers Coop.	321	100.0
<u>Total Collections</u>	<u>\$11,665,071</u>	<u>-12.2 %</u>



to home political subdivisions and 2 percent to the General Fund.

FUEL TAX

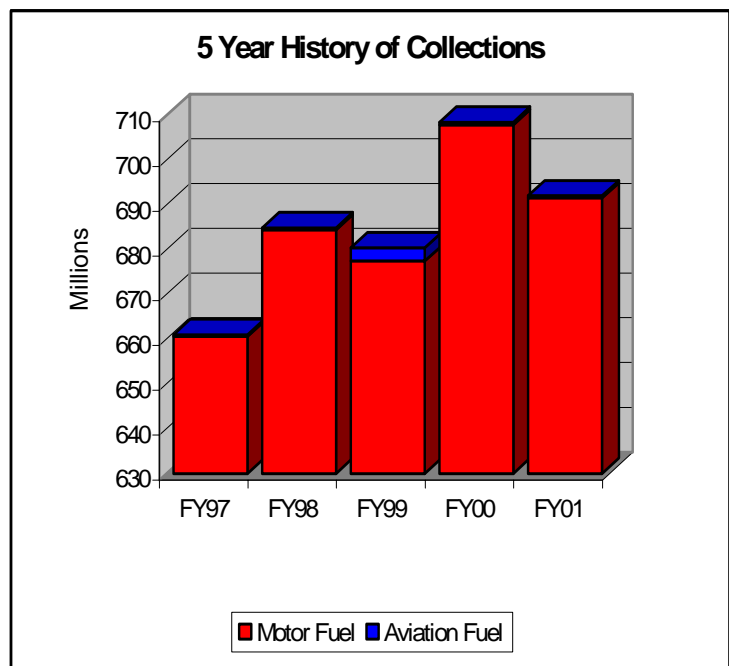
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Aviation Fuel	\$479,395	-20.0 %
Motor Fuel	691,570,481	-2.3
<u>Total Collections</u>	<u>\$692,049,876</u>	<u>-2.3 %</u>



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$11,694,176, which the Department of Revenue deposited to the Missouri Community College Job Training Program Fund.

Corporation

This is a tax on a corporation's taxable income from Missouri sources. The tax is authorized by Section 143.071, RSMo. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

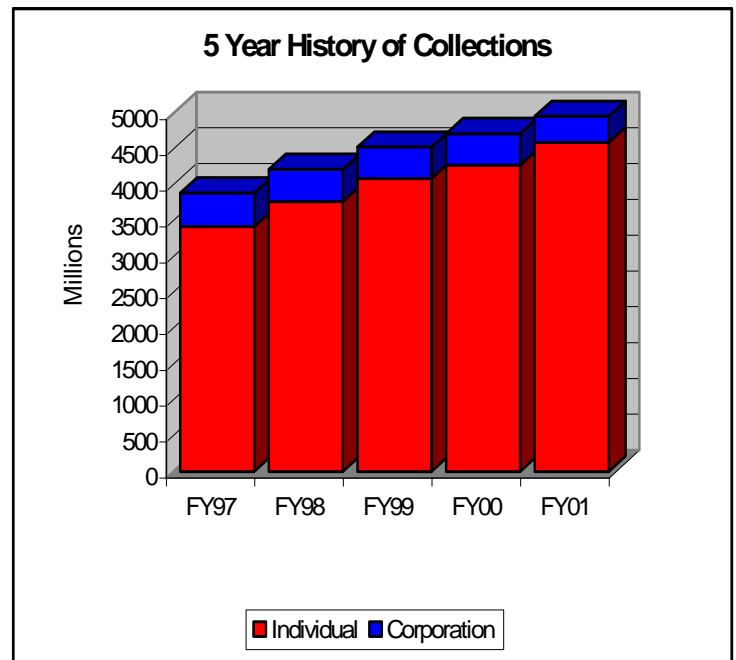
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from an employees' wages each pay period.

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Individual		
Declarations	\$718,954,159	5.3 %
Fiduciary	48,290,612	-11.9
Returns	600,003,627	14.4
Withholding	3,215,640,873	7.1
College Job Cr	11,694,176	0.8
<u>Subtotal</u>	<u>\$4,594,583,447</u>	<u>7.4 %</u>
Corporation		
Declarations	\$267,929,544	-11.3 %
Returns	97,981,903	-30.4
<u>Subtotal</u>	<u>\$365,911,447</u>	<u>-17.4 %</u>
<u>Total Collections</u>	<u>\$4,960,494,894</u>	<u>5.1 %</u>



INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Department of Revenue. The Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 0 percent for calendar year 2001. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Premium Foreign	\$139,319,912	-5.2 %
Premium Domestic	5,577,170	7.7
Surplus Lines	38,650	101.5
Workers Comp.	3,633,190	-80.7
<u>Second Injury</u>	<u>40,002,911</u>	<u>11.2</u>
<u>Total Collections</u>	<u>\$188,571,833</u>	<u>-8.9 %</u>

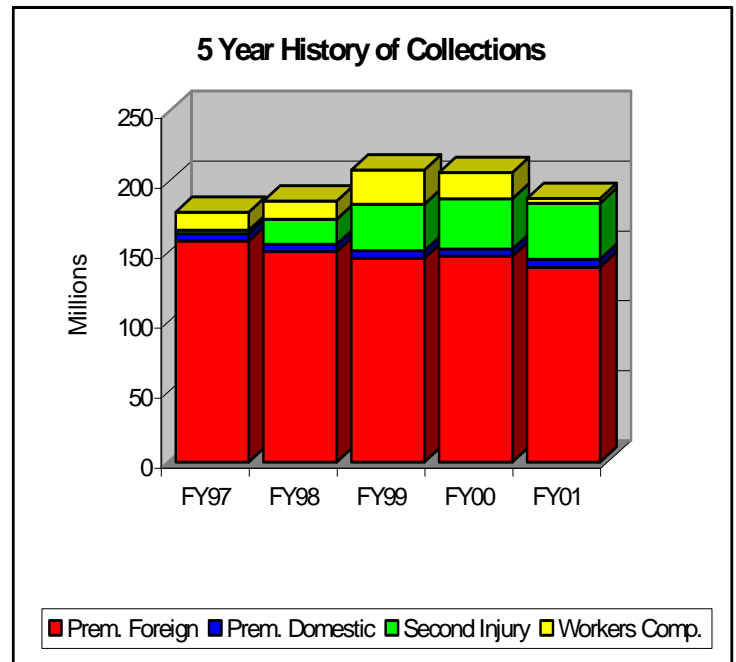
See next page for additional tax types and collection amounts.

INSURANCE TAX

(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 2 percent for calendar year 2001.



LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

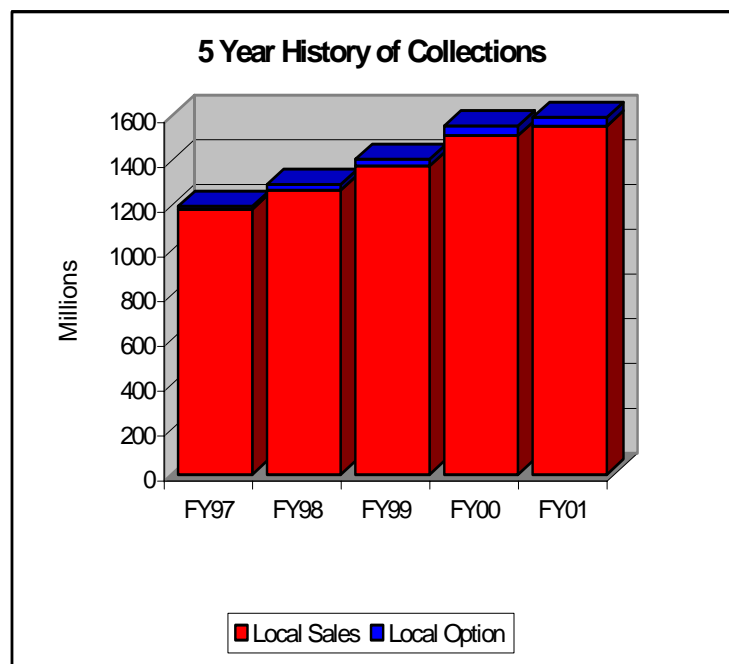
<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Local Sales	\$1,556,986,853	2.8 %
Local Option Use	38,952,015	-9.9
Local Use	(391,498)	-312.9
<u>Total Collections</u>	<u>\$1,595,547,370</u>	<u>2.4 %</u>

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997. The department began refunding the collections in Fiscal Year 1997.



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Beginning October 1, 1997, all retail sales of food became exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

See next page for additional tax types and collection amounts.

<u>Tax Type</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
General	\$1,682,980,143	1.2 %
Aviation	4,546,062	-5.7
Conservation		
State Sales and Use	77,273,808	1.8
Motor Vehicle Sales	10,811,468	-1.4
Education		
State Sales and Use	614,687,625	1.8
Motor Vehicle Sales	74,467,972	26.1
Highway Use	49,846,261	-4.7
Parks and Soils		
State Sales and Use	61,817,101	1.8
Motor Vehicle Sales	8,644,863	-1.3
Vehicle	235,830,233	-11.6
<u>Total Collections</u>	<u>\$2,820,905,536</u>	<u>0.5 %</u>

Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

STATE SALES AND USE TAX

(continued)

Highway Use Tax

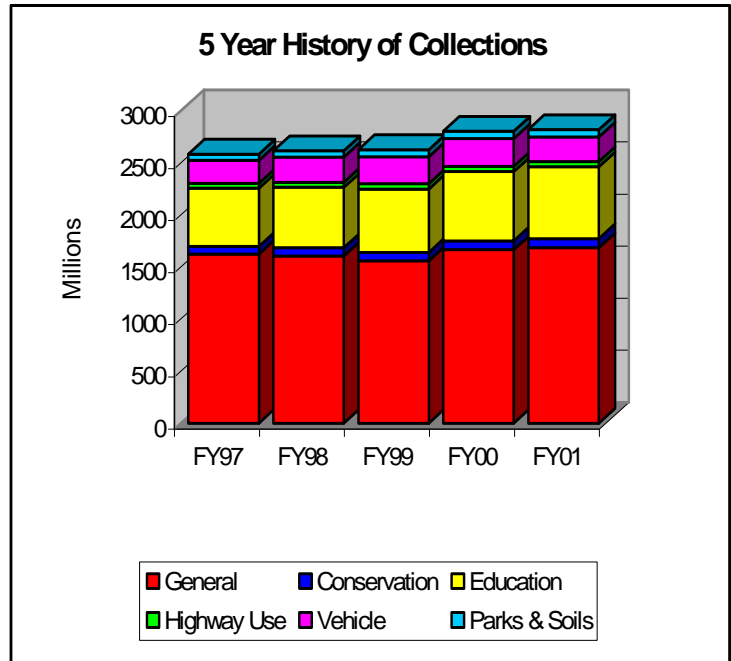
This is a tax on vehicles purchased out of the state and titles in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.



OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the County Private Car Trust Fund is transferred to the Blind Pension Fund.

Estate Tax

This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

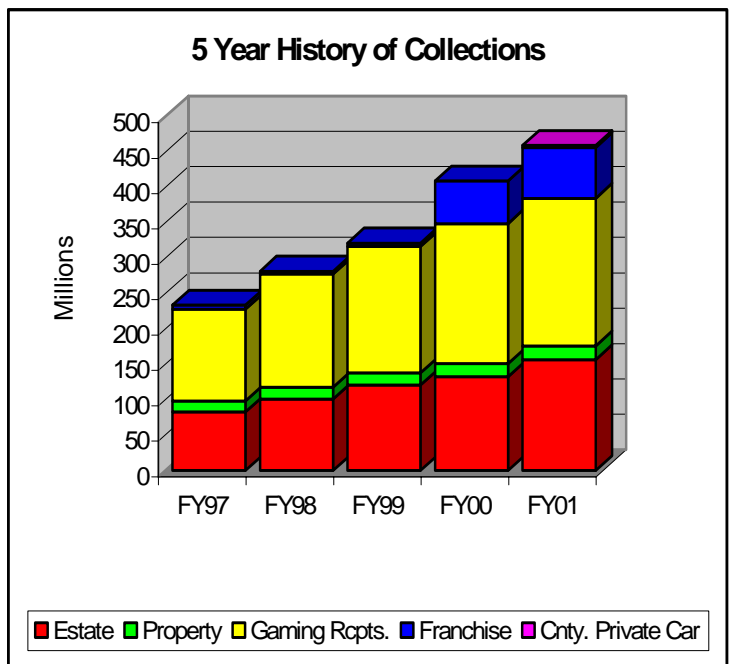
Franchise Tax

This is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The Department of Revenue received responsibility for collecting the corporate franchise tax from the Secretary of State's Office in January 2000. The tax is authorized by Chapter 147, RSMo. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Tax Type	FY01 Amount Collected	Percent Increase/ Decrease From FY00
County Private Car	\$2,878,764	100.0 %
Estate	156,818,846	18.2
Franchise		
Bank	2,472,576	-57.3
Corporate	69,390,198	28.3
Gaming Receipts	208,649,752	5.3
Property	19,401,092	5.3
Total Collections	\$459,611,228	12.3 %



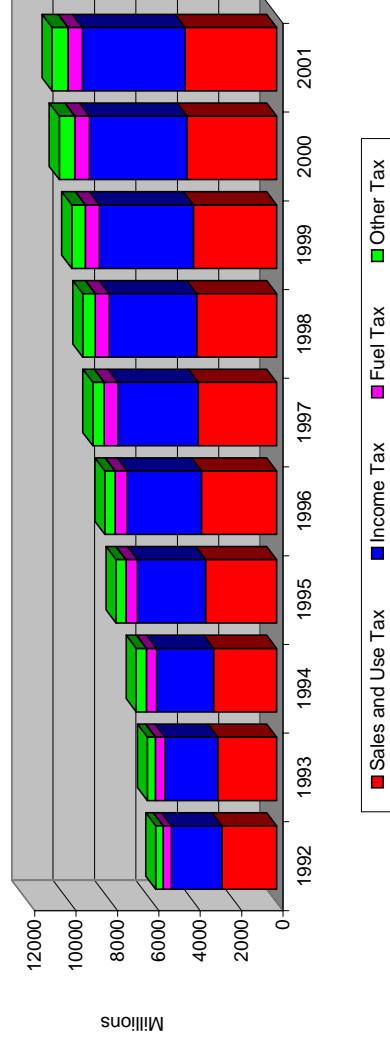
Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the State of Missouri. Disposition of the tax is to the Blind Pension Fund.

DEPARTMENT OF REVENUE
TEN - YEAR COLLECTION HISTORY OF
TAXES ADMINISTERED
FOR YEAR ENDED JUNE 30 (1992 - 2001)

TAX	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Cigarette Tax	\$ 115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275	106,505,750	86,160,599	87,299,727
Financial Institutions Tax	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962	26,483,027	22,187,109
Fuel Tax	692,049,876	708,492,531	680,448,415	684,901,095	661,076,742	580,682,275	565,141,108	488,296,539	458,770,824	399,514,670
Income Tax	4,960,494,894	4,719,429,351	4,531,671,919	4,221,446,716	3,889,149,667	3,595,205,879	3,292,427,133	2,759,888,026	2,557,391,321	2,443,143,894
Insurance Tax	188,571,833	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975	196,071,590	177,278,533
Local Sales and Use Tax (a,b)	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282	826,287,908	733,739,986
State Sales and Use Tax (c)	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526	2,007,131,801	1,909,287,816
Other Taxes	459,611,228	409,259,727	321,433,189	281,732,737	233,606,100	183,373,012	154,757,416	80,612,000	84,352,645	70,909,993
Total Tax Collections	\$ 10,844,235,906	10,540,402,572	9,895,462,964	9,413,230,704	8,875,036,897	8,294,242,918	7,752,949,376	6,783,823,060	6,242,649,715	5,843,361,728

TAXES ADMINISTERED
TEN-YEAR COLLECTION HISTORY



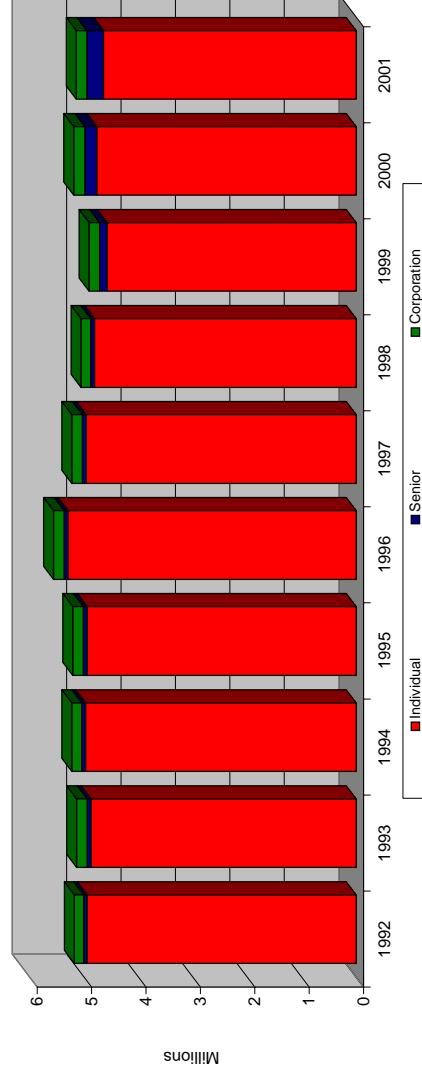
- (a) Local sales and use tax includes motor vehicle local sales tax net of refunds.
(b) Fiscal Year 1993 was the first year that local use tax was collected.
(c) Fiscal Year 2000 State Sales and Use Tax was restated.

DEPARTMENT OF REVENUE
INCOME TAX TEN-YEAR SUMMARY OF ACTIVITIES
FOR YEAR ENDED JUNE 30 (1992 - 2001)

Unaudited

TRANSACTION TYPE	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204	3,299,354	3,403,206
Number of Refunds	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913	1,472,344	1,504,171
Amount of Refunds	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559	\$293,063,977	\$304,363,562
WITHHOLDING:										
Number Filed	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058	1,514,885	1,490,295
Number of Refunds	19,497	23,923	21,816	5,823	559	692	435	387	313	343
Amount of Refunds	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161	\$1,222,051	\$391,727
FIDUCIARY:										
Number Filed	55,568	52,750	50,880	49,710	48,399	53,368	55,440	64,656	56,080	50,957
Number of Refunds	979	1,181	1,009	678	621	862	753	659	712	895
Amount of Refunds	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984	\$724,404	\$946,023
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	305,400	216,072	138,248	69,631	75,102	66,886	71,780	70,145	73,444	65,553
Number of Refunds	560,837	88,392	126,580	70,861	69,173	67,938	69,157	70,055	71,597	70,279
Amount of Refunds	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819	\$19,876,241	\$18,482,436
CORPORATION RETURNS:										
Number Filed (Declarations)	39,821	42,982	46,736	48,689	49,599	50,898	50,269	46,341	45,769	45,068
Number Filed (Annual)	152,042	165,256	149,121	129,896	143,191	142,697	139,096	132,909	146,176	125,669
Number of Refunds	8,353	15,031	15,417	14,262	14,915	15,033	14,264	14,239	19,790	22,145
Amount of Refunds	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106	\$69,960,386	\$66,933,354
TOTAL (Memorandum Only):										
Number Filed (all types)	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313	5,135,708	5,180,748
Number of Refunds (all types)	2,272,342	1,851,665	1,593,977	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253	1,564,756	1,597,833
Amount of Refunds (all types)	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629	\$384,847,059	\$391,117,102

NUMBER OF RETURNS FILED
TEN-YEAR SUMMARY





Missouri Department of Revenue

General Fund Receipts

This schedule depicts General Fund receipts for the past ten fiscal years in addition to Fiscal Year 2002 and Fiscal Year 2001 original estimated receipts.

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)
ORIGINAL ESTIMATE, FISCAL YEARS 2002 AND 2001**

(in thousands of dollars)													
Source of Receipt (a)		Original Revenue Estimate Fiscal Year 2002	Original Revenue Estimate Fiscal Year 2001	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Income Tax:													
Corporation	\$	380,600	331,391	365,911	442,928	438,994	448,673	471,561	475,952	422,055	290,251	237,761	275,169
Individual		4,487,600	4,133,451	4,582,889	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636	2,463,061	2,319,223	2,167,739
Sales and Use Tax		1,942,000	1,832,164	1,800,739	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197	1,447,444	1,339,986	1,275,886
County Foreign Insurance Tax		151,400	148,190	139,320	146,760	145,802	150,357	158,044	166,070	164,817	138,050	135,207	127,190
Liquor Tax		20,500	20,000	20,976	20,357	20,015	19,192	19,025	18,936	18,732	18,700	18,897	18,142
Beer Tax		8,300	8,000	8,121	8,165	7,945	7,730	7,606	7,504	7,670	7,623	7,356	7,479
Corporation Franchise Tax		72,400	80,000	71,863	78,166	91,159	81,536	78,463	72,274	67,625	61,300	59,820	56,182
Inheritance/Estate Tax		153,000	132,300	156,819	132,700	120,579	100,861	82,809	57,330	73,089	55,553	59,765	47,444
Interest on Deposits and Investments		60,000	75,000	57,822	69,499	84,086	94,092	81,130	64,887	39,726	19,715	17,403	19,075
All Other Sources		191,900	182,891	231,480	184,114	173,997	175,878	177,715	177,033	181,798	158,528	154,962	216,362
TOTAL RECEIPTS	\$	7,487,700	6,943,387	7,435,940	7,128,384	6,832,494	6,510,788	6,199,046	5,777,963	5,390,345	4,860,225	4,350,380	4,210,668

(a) Above amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Counties and Other Political Subdivisions

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties and other political subdivisions throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total Memorandum (Memorandum Only)
Adair County	\$ 0	6,828	0	170,404	649,839	2,568,724	0	3,395,795
Andrew County	0	7,112	0	4,300	630,131	1,199,377	143,499	1,984,419
Atchison County	0	16,500	0	16,152	596,872	744,541	0	1,374,065
Audrain County	0	52,630	0	44,735	863,422	3,067,330	0	4,028,117
Barry County	0	25,888	0	21,570	1,198,040	3,054,051	0	4,299,549
Barton County	0	42,957	0	4,148	666,285	848,735	0	1,562,125
Bates County	0	43,526	0	20,717	917,077	512,616	32,737	1,526,673
Benton County	0	14,224	0	33,210	744,966	1,219,555	0	2,011,955
Bollinger County	0	0	0	2,885	543,107	540,083	0	1,086,075
Boone County	0	11,948	41,053	157,257	1,665,028	17,912,528	0	19,787,814
Buchanan County	0	23,897	0	233,676	604,332	11,275,953	0	12,137,858
Butler County	0	30,724	0	104,067	1,103,003	4,721,249	0	5,959,043
Caldwell County	0	31,009	0	4,895	558,861	622,838	41,173	1,258,776
Callaway County	0	10,526	0	37,443	1,807,632	1,455,370	0	3,310,971
Camden County	0	2,845	646	60,202	2,353,833	7,018,175	0	9,435,701
Camdenton R-3 School District	0	0	10,264	0	0	0	0	10,264
Cape Girardeau County	0	38,975	0	156,123	862,069	5,254,152	0	6,311,319
Carroll County	0	63,440	0	82,095	871,405	577,626	35,124	1,629,690
Carter County	0	0	0	25,221	316,652	325,569	0	667,442
Cass County	0	52,061	0	199,830	1,483,379	7,907,598	0	9,642,868
Cedar County	0	0	0	34,002	563,368	425,844	0	1,023,214
Center School District	0	0	128,275	0	0	0	0	128,275
Charlton County	0	48,932	0	14,340	742,254	435,934	36,456	1,277,916
Christian County	0	5,405	0	100,352	1,127,595	5,715,239	0	6,948,591
Clark County	0	20,767	0	56,375	514,588	773,823	0	1,365,553
Clay County	0	66,285	0	437,491	805,688	26,396,798	0	27,706,262
Clinton County	0	0	0	191,262	632,603	990,781	68,438	1,883,084
Cole County	0	29,871	694,645	141,054	1,061,453	4,474,790	399,962	6,801,775
Columbia Board of Education	0	0	643,166	0	0	0	0	643,166
Cooper County	0	26,457	0	11,738	552,919	2,186,062	0	2,777,176

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total Memorandum (Memorandum Only)
	\$							
Crawford County	0	41,250	0	3,668	699,617	1,934,731	0	2,679,266
Dade County	0	19,630	0	3,955	535,398	421,574	29,296	1,009,853
Dallas County	0	0	0	11,500	648,010	1,930,933	0	2,590,443
Davies County	0	7,112	0	48,128	641,869	616,051	32,495	1,345,655
DeKalb County	0	0	0	22,835	579,370	1,064,475	0	1,666,680
Dent County	0	0	0	19,510	580,837	622,287	0	1,222,634
Douglas County	0	0	0	23,679	665,306	684,033	0	1,373,018
Dunklin County	0	11,664	0	103,973	873,938	1,270,830	0	2,260,405
Franklin County	0	81,078	0	200,887	2,063,836	11,093,396	0	13,439,197
Gasconade County	0	22,474	0	13,632	532,336	1,365,709	0	1,934,151
Gentry County	0	0	0	39,007	512,947	417,275	0	969,229
Greene County	0	63,440	159,182	295,864	3,029,027	33,299,091	0	36,846,604
Grundy County	0	25,888	0	6,317	452,612	878,360	0	1,363,177
Harrison County	0	0	0	18,090	748,063	768,993	0	1,535,146
Henry County	0	17,638	0	68,561	769,602	1,046,626	78,753	1,981,180
Hickory County	0	0	0	3,248	446,106	676,894	0	1,126,248
Holt County	0	31,293	0	23,773	480,680	662,230	0	1,197,976
Howard County	0	9,388	0	79,552	384,806	984,759	0	1,458,505
Howell County	0	28,164	0	42,555	1,116,618	2,273,599	0	3,460,936
Iron County	0	28,164	0	20,153	425,613	307,758	0	781,688
Jackson County	0	106,967	47,645	909,988	990,973	70,021,785	0	72,077,358
Jasper County	0	72,544	0	62,728	1,190,817	9,665,884	0	10,991,973
Jefferson City School District	0	0	1,015,007	0	0	0	0	1,015,007
Jefferson County	0	46,940	0	143,248	3,775,177	26,113,757	0	30,079,122
Johnson County	0	44,949	0	74,974	1,237,443	5,102,133	259,506	6,719,005
Kansas City School District	0	0	271,740	0	0	0	0	271,740
Knox County	0	11,664	0	15,047	477,804	535,830	0	1,040,345
Laclede County	0	23,897	0	25,142	842,419	3,231,664	0	4,123,122
Lafayette County	0	51,492	0	188,653	830,465	2,465,244	0	3,535,854
Lawrence County	0	39,259	0	56,608	990,780	2,186,530	0	3,273,177

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total (Memorandum Only)
Lewis County	0	14,509	0	20,550	474,993	990,903	149,544	1,650,499
Lincoln County	0	13,940	0	169,890	975,076	5,845,620	0	7,004,526
Lindbergh School District	0	0	103,368	0	0	0	0	103,368
Linn County	0	25,035	0	18,985	628,807	1,095,614	92,102	1,860,543
Livingston County	0	33,569	0	23,928	576,886	817,061	0	1,451,444
Macon County	0	46,940	0	52,327	835,430	1,504,943	0	2,439,640
Madison County	0	0	0	7,101	306,883	384,198	0	698,182
Maries County	0	5,690	0	37,462	438,899	628,476	50,334	1,160,861
Marion County	0	34,707	0	101,479	533,640	3,621,913	0	4,291,739
McDonald County	0	13,940	0	22,241	714,718	1,408,804	0	2,159,703
Mercer County	0	15,647	0	22,350	416,197	267,250	0	721,444
Miller County	0	14,224	0	39,246	847,892	2,243,759	121,545	3,266,666
Mississippi County	0	0	0	16,794	411,247	1,832,235	0	2,260,276
Moniteau County	0	25,604	0	21,593	516,167	854,483	0	1,417,847
Monroe County	0	30,440	0	11,244	635,831	474,599	51,537	1,203,651
Montgomery County	0	17,638	0	21,012	578,931	949,046	0	1,566,627
Morgan County	0	22,190	0	23,325	1,084,312	1,712,316	0	2,842,143
New Madrid County	0	44,380	0	47,158	954,879	1,317,310	0	2,363,727
Newton County	0	43,811	0	45,588	1,106,687	4,440,971	0	5,637,057
Nodaway County	0	0	0	25,980	1,096,233	1,730,297	0	2,852,510
Oregon County	0	9,673	0	27,817	487,471	649,005	0	1,173,966
Osage County	0	33,854	0	47,896	556,715	443,194	0	1,081,659
Ozark County	0	0	0	12,829	672,488	942,875	0	1,628,192
Parkway School District	0	0	884,951	0	0	0	0	884,951
Pemiscot County	0	23,897	0	13,413	570,177	1,491,682	0	2,099,169
Perry County	0	23,612	0	28,275	555,630	1,885,812	0	2,493,329
Pettis County	0	23,328	0	70,539	1,035,366	3,481,061	288,325	4,898,619
Phelps County	0	21,336	0	75,126	735,479	4,117,433	0	4,949,374
Pike County	0	40,397	0	129,209	665,826	1,949,913	0	2,785,345
Platte County	0	27,026	0	163,431	936,035	10,285,922	1,921,325	13,333,739

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total Memorandum (Memorandum Only)
	\$							
Polk County	0	0	0	47,607	837,577	2,139,866	0	3,025,050
Pulaski County	0	22,190	0	46,758	589,816	1,154,814	0	1,813,578
Putnam County	0	9,957	0	11,326	477,419	421,998	0	920,700
Ralls County	0	18,776	0	0	537,629	742,163	0	1,298,568
Randolph County	0	40,681	0	23,731	864,547	1,105,469	0	2,034,428
Ray County	0	63,725	0	80,830	768,256	1,994,473	0	2,907,284
Reynolds County	0	0	0	5,891	672,851	0	0	678,742
Ripley County	0	0	0	25,978	404,723	388,411	0	819,112
Ritenour School District	0	0	49,431	0	0	0	0	49,431
Saline County	0	48,363	0	15,481	747,407	1,838,337	0	2,649,588
Schuyler County	0	0	0	10,394	289,615	371,856	0	671,865
Scotland County	0	6,828	0	29,697	458,594	409,697	0	904,816
Scott County	0	31,862	0	5,168	512,104	2,257,338	0	2,806,472
Shannon County	0	0	0	4,977	626,827	192,731	0	824,535
Shelby County	0	16,500	0	5,797	549,034	704,729	44,528	1,320,588
Smithville Area Fire Protection District	0	0	0	0	0	143,713	0	143,713
SNI Valley Fire Protection District	0	0	0	0	0	495,879	0	495,879
Springfield R-12 School District	0	0	224,977	0	0	0	0	224,977
St. Charles County	0	40,397	0	160,037	3,537,849	50,715,640	4,078,066	58,531,989
St. Clair County	0	3,983	0	56,943	608,248	230,178	0	899,352
St. Francois County	0	26,457	0	86,369	569,567	5,931,728	0	6,614,121
St. Louis Board of Education	0	0	110,239	0	0	0	0	110,239
St. Louis County	1,370,871	87,337	816,941	2,880,696	12,822,028	269,000,565	0	286,978,438
Ste. Genevieve County	0	33,569	0	36,178	703,647	1,306,440	0	2,079,834
Stoddard County	0	44,095	0	32,996	1,112,140	1,023,943	0	2,213,174
Stone County	0	17,638	0	26,898	1,051,734	5,898,090	277,396	7,271,756
Sullivan County	0	12,233	0	37,912	514,607	902,865	0	1,467,617
Taney County	0	12,233	0	60,923	1,088,882	15,824,605	0	16,986,643
Texas County	0	11,664	0	35,644	935,994	685,874	0	1,669,176
University City School District	0	0	23,349	0	0	0	0	23,349

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

County / Political Subdivision	Cigarette Tax (a,i)	County Private Car Tax (b,i)	County Insurance Tax (c,i)	Financial Institutions Tax (d,i)	Fuel Tax and Fee (e,i)	Local Sales Tax (f,g,i)	Local Option Use Tax (f,h,i)	Total (Memorandum Only)
Vernon County	\$ 0	63,440	0	21,412	954,848	774,441	0	1,814,141
Warren County	0	12,233	0	14,278	670,866	4,178,865	0	4,876,242
Washington County	0	31,009	0	135,482	538,290	2,365,038	85,116	3,154,935
Wayne County	0	21,621	0	15,067	556,296	788,043	0	1,381,027
Webster County	0	32,716	0	37,704	879,619	2,393,613	0	3,343,652
Webster Groves School District	0	0	26,954	0	0	0	0	26,954
Worth County	0	0	0	0	256,222	139,840	0	396,062
Wright County	0	18,492	0	67,729	648,075	640,905	0	1,375,201
TOTALS	\$ 1,370,871	2,791,088	5,251,833	10,207,510	106,093,076	728,396,614	8,317,257	862,428,249

- (a) See page 64 for a description of cigarette tax. "Tax Distribution Summary - Cities" schedule beginning on page 82 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 34 for a description of county private car tax.
- (c) See page 35 for a description of county stock insurance.
- (d) See page 65 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 66 and 113 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 70 for a description of local sales tax.
- (h) See page 70 for a description of local option use tax.
- (i) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 64 thru 66 and 70 because of a one to twelve month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 110, 111, and 113 thru 116.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Cities

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Adrian	\$ 0	0	0	0	65,837	159,644	0	0	225,481
Advance	0	0	0	0	47,401	230,057	7,052	0	284,510
Agency	0	0	0	0	26,718	0	0	0	26,718
Airport Drive	0	0	0	0	34,042	199,617	0	0	233,659
Alba	0	0	0	0	19,352	16,431	0	0	35,783
Albany	0	0	0	0	81,485	226,881	0	0	308,366
Aldrich	0	0	0	0	3,163	0	0	0	3,163
Alexandria	0	0	0	0	14,191	12,030	0	0	26,221
Allendale	0	0	0	0	2,414	0	0	0	2,414
Allenville	0	0	0	0	2,871	0	0	0	2,871
Alma	0	0	0	0	18,561	0	0	0	18,561
Altamont	0	0	0	0	7,824	0	0	0	7,824
Altensburg	0	0	0	0	10,654	0	0	0	10,654
Alton	0	0	0	0	28,798	137,442	0	0	166,240
Amazonia	0	0	0	0	10,695	0	0	0	10,695
Amity	0	0	0	0	4,120	0	0	0	4,120
Amoret	0	0	0	0	8,823	0	0	0	8,823
Amsterdam	0	0	0	0	9,863	13,668	0	0	23,531
Anderson	0	0	0	0	59,595	260,381	0	0	319,976
Annada	0	0	0	0	2,913	0	0	0	2,913
Annapolis	0	0	0	0	15,107	34,263	0	0	49,370
Annishton	0	0	0	0	11,985	0	0	0	11,985
Appleton City	0	0	0	0	53,269	133,210	0	0	186,479
Arbela	0	0	0	0	1,665	0	0	0	1,665
Arbyrd	0	0	0	0	24,845	24,372	0	0	49,217
Arcadia	0	0	0	0	25,344	60,768	0	0	86,112
Archie	0	0	0	0	33,251	38,234	0	0	71,485
Arcola	0	0	0	0	2,996	0	0	0	2,996
Argyle	0	0	0	0	7,408	7,374	0	0	14,782
Arkoe	0	0	0	0	2,663	0	0	0	2,663
Armstrong	0	0	0	0	12,901	0	0	0	12,901
Arnold	0	0	0	0	783,554	4,833,717	0	0	5,617,271
Arrow Point Village	0	0	0	0	2,196	0	0	0	2,196
Arrow Rock	0	0	0	0	2,913	16,231	0	0	19,144
Asbury	0	0	0	0	9,156	0	0	0	9,156
Ash Grove	0	0	0	0	46,943	126,763	4,315	0	178,021
Ashland	0	0	0	0	52,104	302,969	0	0	355,073
Atlanta	0	0	0	0	17,104	13,973	0	0	31,077
Augusta	0	0	0	0	10,945	70,489	0	0	81,434
Aurora	0	0	0	0	268,800	1,189,765	0	0	1,458,565

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Auxvasse	\$	0	0	0	34,167	109,631	0	0	143,798
Ava	0	0	0	0	122,269	475,776	17,310	0	615,355
Avilla	0	0	0	0	6,076	0	0	0	6,076
Avondale	0	0	0	0	22,889	18,212	0	0	41,101
Bagnell	0	0	0	0	3,704	8,293	0	0	11,997
Bakersfield	0	0	0	0	12,152	11,632	0	0	23,784
Baldwin Park	0	0	0	0	4,162	0	0	0	4,162
Ballwin	126,812	0	0	0	1,204,629	1,381,723	0	0	2,713,164
Baring	0	0	0	0	7,574	0	0	0	7,574
Barnard	0	0	0	0	9,738	0	0	0	9,738
Barnett	0	0	0	0	8,947	0	0	0	8,947
Bates City	0	0	0	0	8,198	118,314	13,624	0	140,136
Battlefield	0	0	0	0	63,507	57,987	0	0	121,494
Bell City	0	0	0	0	19,518	13,860	0	0	33,378
Bella Villa	3,527	0	0	0	33,501	45,246	3,032	0	85,306
Belle	0	0	0	0	50,689	172,149	0	0	222,838
Bellefontaine Neigh.	47,915	0	0	0	455,159	614,729	0	0	1,117,803
Bellerive	1,043	0	0	0	9,905	0	0	0	10,948
Bellflower	0	0	0	0	17,188	24,723	0	0	41,911
Bell-Nor	7,938	0	0	0	75,409	101,846	6,825	0	192,018
Bel-Ridge	15,049	0	0	0	142,952	256,584	0	0	414,585
Belton	0	0	0	0	755,130	4,171,420	0	0	4,926,550
Benton	0	0	0	0	23,929	59,862	0	0	83,791
Benton City	0	0	0	0	5,785	0	0	0	5,785
Berger	0	0	0	0	10,279	6,862	0	0	17,141
Berkeley	53,667	0	0	0	509,801	700,049	0	0	1,263,517
Bernie	0	0	0	0	76,907	141,121	0	0	218,028
Bertrand	0	0	0	0	28,798	0	0	0	28,798
Bethany	0	0	0	0	125,057	795,379	0	0	920,436
Bethel	0	0	0	0	4,869	0	0	0	4,869
Beverly Hills	2,891	0	0	0	27,467	60,223	0	0	90,581
Bevier	0	0	0	0	26,759	56,798	0	0	83,557
Biehle	0	0	0	0	374	12,507	0	0	12,881
Big Lake	0	0	0	0	7,075	0	0	0	7,075
Bigelow	0	0	0	0	1,332	0	0	0	1,332
Billings	0	0	0	0	41,159	69,908	0	0	111,067
Birch Tree	0	0	0	0	24,928	68,530	0	0	93,458
Birmingham	0	0	0	0	9,239	10,433	0	0	19,672
Bismarck	0	0	0	0	65,712	132,553	0	0	198,265
Black Jack	26,860	0	0	0	255,150	344,601	23,091	0	649,702

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Blackburn	\$	0	0	0	12,818	6,698	0	0	19,516
Blackwater	0	0	0	0	9,197	4,194	0	0	13,391
Blairstown	0	0	0	0	7,699	10,913	0	0	18,612
Bland	0	0	0	0	27,092	50,204	0	0	77,296
Blodgett	0	0	0	0	8,406	0	0	0	8,406
Bloomfield	0	0	0	0	74,909	117,956	15,981	0	208,846
Bloomsdale	0	0	0	0	14,691	0	0	0	14,691
Blue Eye	0	0	0	0	5,410	0	0	0	5,410
Blue Springs	0	0	0	0	1,668,943	8,483,207	0	0	10,152,150
Blythedale	0	0	0	0	8,989	0	0	0	8,989
Bogard	0	0	0	0	9,488	0	0	0	9,488
Bolckow	0	0	0	0	10,529	0	0	0	10,529
Bolivar	0	0	0	0	284,864	2,794,608	0	0	3,079,472
Bonne Terre	0	0	0	0	161,097	725,530	0	0	886,627
Boonville	0	0	0	0	295,268	1,186,878	0	0	1,482,146
Bosworth	0	0	0	0	13,900	0	0	0	13,900
Bourbon	0	0	0	0	49,440	208,987	0	0	258,427
Bowling Green	0	0	0	0	123,850	771,219	0	0	895,069
Bragg City	0	0	0	0	4,869	0	0	0	4,869
Brandsville	0	0	0	0	6,950	0	0	0	6,950
Branson	0	0	0	0	154,230	11,833,597	0	0	11,987,827
Branson West	0	0	0	0	2,618	1,289,817	0	0	1,292,435
Brashear	0	0	0	0	13,234	0	0	0	13,234
Braymer	0	0	0	0	36,872	54,724	0	0	91,596
Breckenridge	0	0	0	0	17,396	0	0	0	17,396
Breckenridge Hills	36,494	0	0	0	215,615	232,456	19,513	0	504,078
Brentwood	38,877	0	0	0	339,174	3,109,644	0	0	3,487,695
Bridgeton	77,684	0	0	0	737,942	3,731,252	0	0	4,546,878
Brimson	0	0	0	0	2,996	0	0	0	2,996
Bronaugh	0	0	0	0	8,781	0	0	0	8,781
Brookfield	0	0	0	0	203,421	1,051,249	65,358	0	1,320,028
Brookline	0	0	0	0	11,777	18,172	0	0	29,949
Brooklyn Hgts.	0	0	0	0	4,827	0	0	0	4,827
Browning	0	0	0	0	13,775	9,419	2,215	0	25,409
Brownington	0	0	0	0	3,496	0	0	0	3,496
Brumley	0	0	0	0	3,371	7,610	0	0	10,981
Brunswick	0	0	0	0	44,696	103,763	0	0	148,459
Bucklin	0	0	0	0	25,636	32,433	11,675	0	69,744
Buckner	0	0	0	0	120,063	229,042	4,487	0	353,592
Buffalo	0	0	0	0	100,462	694,932	0	0	795,394

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total Memorandum (Only)
Bull Creek Village	\$ 0	0	0	0	6,492	4,224	0	0	10,716
Buncheon	0	0	0	0	14,191	0	0	0	14,191
Bunker	0	0	0	0	16,230	18,373	0	0	34,603
Burgess	0	0	0	0	4,037	0	0	0	4,037
Burlington Junct.	0	0	0	0	26,385	0	0	0	26,385
Butler	0	0	0	0	170,586	812,220	0	0	982,806
Butterfield	0	0	0	0	10,321	0	0	0	10,321
Byrnes Mill	0	0	0	0	65,671	102,443	0	0	168,114
Cabool	0	0	0	0	83,482	381,433	0	0	464,915
Cainsville	0	0	0	0	16,106	0	0	0	16,106
Cairo	0	0	0	0	11,736	0	0	0	11,736
Caledonia	0	0	0	0	5,909	12,293	0	0	18,202
Calhoun	0	0	0	0	18,727	16,036	0	0	34,763
California	0	0	0	0	144,201	441,538	0	0	585,739
Callao	0	0	0	0	13,817	9,785	0	0	23,602
Calverton Park	6,453	0	0	0	61,301	0	0	0	67,754
Camden	0	0	0	0	9,905	0	0	0	9,905
Camden Point	0	0	0	0	15,523	0	0	0	15,523
Camdenton	0	0	0	0	106,580	2,058,714	0	0	2,165,294
Cameron	0	0	0	0	282,242	1,630,531	0	0	1,912,773
Campbell	0	0	0	0	90,099	119,128	0	0	209,227
Canalou	0	0	0	0	13,276	0	0	0	13,276
Canton	0	0	0	0	109,160	203,566	0	0	312,726
Cape Girardeau	0	0	0	0	1,434,726	15,105,109	0	0	16,539,835
Cardwell	0	0	0	0	32,960	15,536	0	0	48,496
Carl Junction	0	0	0	0	171,584	280,988	0	0	452,572
Carrollton	0	0	0	0	183,362	558,315	0	0	741,677
Cartersville	0	0	0	0	83,774	113,645	6,527	0	203,946
Carthage	0	0	0	0	447,252	3,097,059	0	0	3,544,311
Caruthersville	0	0	0	0	307,504	728,488	0	1,275,397	2,311,389
Carytown	0	0	0	0	6,201	0	0	0	6,201
Cassville	0	0	0	0	98,672	1,104,325	0	0	1,202,997
Calton	0	0	0	0	3,371	0	0	0	3,371
Cedar Hill Lakes Center	0	0	0	0	9,447	0	0	0	9,447
					22,972	43,612	0	0	66,584
Centertown	0	0	0	0	14,815	23,486	0	0	38,301
Centerville	0	0	0	0	8,906	0	0	0	8,906
Centerville	0	0	0	0	8,323	10,373	0	0	18,696
Centralia	0	0	0	0	142,078	426,962	0	0	569,040
Chaffee	0	0	0	0	127,305	241,281	0	0	368,586

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Chain-O-Lakes	\$	0	0	0	4,619	0	0	0	4,619
Chain of Rocks	0	0	0	0	2,955	0	0	0	2,955
Chamois	0	0	0	0	18,686	23,921	0	0	42,607
Champ	48	0	0	0	458	0	0	0	506
Charlack	6,081	0	0	0	57,764	78,014	0	0	141,859
Charleston	0	0	0	0	211,619	800,815	0	0	1,012,434
Chesterfield	185,377	0	0	0	1,760,957	4,299,307	0	0	6,245,641
Chilhowee	0	0	0	0	13,941	17,474	0	0	31,415
Chillicothe	0	0	0	0	366,183	2,816,603	0	0	3,182,786
Chula	0	0	0	0	7,616	0	0	0	7,616
Clarence	0	0	0	0	42,698	76,602	0	0	119,300
Clark	0	0	0	0	10,695	0	0	0	10,695
Clarksburg	0	0	0	0	14,899	0	0	0	14,899
Clarksdale	0	0	0	0	11,944	0	0	0	11,944
Clarkson Valley	11,408	0	0	0	108,369	0	0	0	119,777
Clarksville	0	0	0	0	19,976	32,959	0	0	52,935
Clarkton	0	0	0	0	46,319	46,217	0	0	92,536
Claycomo	0	0	0	0	69,416	0	0	0	69,416
Clayton	100,967	0	0	0	579,550	2,692,308	0	0	3,372,825
Clearmont	0	0	0	0	7,283	0	0	0	7,283
Cleveland	0	0	0	0	21,058	38,926	0	0	59,984
Clever	0	0	0	0	24,137	55,857	0	0	79,994
Cliff Village	0	0	0	0	791	0	0	0	791
Clifton Hill	0	0	0	0	4,495	0	0	0	4,495
Climax Springs	0	0	0	0	3,787	2,569	0	0	6,356
Clinton	0	0	0	0	362,188	3,426,649	201,566	0	3,990,403
Clyde	0	0	0	0	2,955	0	0	0	2,955
Cobalt	0	0	0	0	10,571	0	0	0	10,571
Coffey	0	0	0	0	5,452	0	0	0	5,452
Cole Camp	0	0	0	0	43,864	130,211	0	0	174,075
Collins	0	0	0	0	5,993	54,766	1,900	0	62,659
Columbia	0	0	0	0	2,877,068	26,101,080	0	0	28,978,148
Commerce	0	0	0	0	7,200	0	0	0	7,200
Conception Junct.	0	0	0	0	9,821	0	0	0	9,821
Concordia	0	0	0	0	89,891	635,825	0	0	725,716
Coney Island	0	0	0	0	3,371	0	0	0	3,371
Conway	0	0	0	0	26,177	79,504	0	0	105,681
Cool Valley	6,164	0	0	0	58,554	0	0	0	64,718
Cooder	0	0	0	0	18,769	0	0	0	18,769
Corder	0	0	0	0	20,184	17,300	1,905	0	39,389

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Coming	0	0	0	0	3,662	0	0	0	3,662
Cosby	0	0	0	0	5,036	0	0	0	5,036
Cottleville	0	0	0	0	21,961	189,904	0	0	211,865
Country Club	0	0	0	0	73,037	26,653	0	0	99,690
Country Club Hills	5,905	0	0	0	56,099	75,766	0	0	137,770
Country Life Acres	442	0	0	0	4,203	0	0	0	4,645
Cowgill	0	0	0	0	10,695	0	0	0	10,695
Craig	0	0	0	0	14,399	12,483	0	0	26,882
Crane	0	0	0	0	50,689	139,228	16,067	0	205,984
Creighton	0	0	0	0	12,027	11,141	0	0	23,168
Crestwood	56,208	0	0	0	533,939	2,371,980	0	0	2,962,127
Creve Coeur	74,840	0	0	0	710,933	2,447,039	0	0	3,232,812
Crocker	0	0	0	0	44,821	96,496	0	0	141,317
Cross Timbers	0	0	0	0	6,991	0	0	0	6,991
Crystal City	0	0	0	0	170,128	1,095,924	0	0	1,266,052
Crystal Lake Park	2,225	0	0	0	21,141	28,553	0	0	51,919
Crystal Lakes	0	0	0	0	10,612	3,652	0	0	14,264
Cuba	0	0	0	0	105,581	814,641	0	0	920,222
Curryville	0	0	0	0	10,862	0	0	0	10,862
Dadeville	0	0	0	0	9,156	0	0	0	9,156
Dalton	0	0	0	0	1,581	0	0	0	1,581
Dardene Prairie	0	0	0	0	39,764	0	0	0	39,764
Darlington	0	0	0	0	4,328	0	0	0	4,328
De Soto	0	0	0	0	249,407	1,193,990	0	0	1,443,397
De Witt	0	0	0	0	5,202	0	0	0	5,202
Dearborn	0	0	0	0	20,017	29,877	0	0	49,894
Deepwater	0	0	0	0	18,353	14,374	0	0	32,727
Deerfield	0	0	0	0	3,537	0	0	0	3,537
DeKalb	0	0	0	0	9,239	0	0	0	9,239
Dellwood	22,978	0	0	0	218,278	521,643	0	0	762,899
Delta	0	0	0	0	18,727	39,777	0	0	58,504
Dennis Acres	0	0	0	0	6,534	0	0	0	6,534
Denver	0	0	0	0	2,206	0	0	0	2,206
Des Arc	0	0	0	0	7,200	0	0	0	7,200
Des Peres	38,023	0	0	0	361,189	1,857,419	139,738	0	2,396,369
Desloge	0	0	0	0	172,708	1,238,451	0	0	1,411,159
Dexter	0	0	0	0	312,373	1,559,269	0	0	1,871,642
Diamond	0	0	0	0	32,253	48,451	0	0	80,704
Diehlstadt	0	0	0	0	6,034	0	0	0	6,034
Diggins	0	0	0	0	10,737	23,936	0	0	34,673

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Dixon	\$ 0	0	0	0	65,962	199,414	0	0	265,376
Doniphan	0	0	0	0	71,289	606,876	0	0	678,165
Doolittle	0	0	0	0	24,928	23,932	0	0	48,860
Dover	0	0	0	0	4,786	0	0	0	4,786
Downing	0	0	0	0	14,940	0	0	0	14,940
Drexel	0	0	0	0	38,953	136,671	0	0	175,624
Dudley	0	0	0	0	11,278	29,810	0	0	41,088
Duenweg	0	0	0	0	39,119	72,704	0	0	111,823
Duquesne	0	0	0	0	51,147	135,034	0	0	186,181
Dutchtown	0	0	0	0	207	1,540	0	0	1,747
Eagleville	0	0	0	0	11,444	130,695	0	0	142,139
East Lynne	0	0	0	0	12,027	10,923	0	0	22,950
East Prairie	0	0	0	0	142,162	186,569	0	0	328,731
Easton	0	0	0	0	9,655	8,493	0	0	18,148
Edgar Springs	0	0	0	0	8,947	11,647	0	0	20,594
Edgerton	0	0	0	0	23,513	24,541	0	0	48,054
Edina	0	0	0	0	53,394	125,618	0	0	179,012
Edmundson	4,867	0	0	0	46,236	384,132	5,357	0	440,592
El Dorado Springs	0	0	0	0	159,391	572,690	0	0	732,081
Eldon	0	0	0	0	183,903	1,470,734	0	0	1,654,637
Ellington	0	0	0	0	41,367	294,485	0	0	335,852
Ellisville	34,167	0	0	0	324,566	1,462,678	0	0	1,821,411
Elsinore	0	0	0	0	16,855	44,637	0	0	61,492
Elmer	0	0	0	0	3,787	0	0	0	3,787
Elmira	0	0	0	0	2,913	0	0	0	2,913
Elmo	0	0	0	0	7,449	0	0	0	7,449
Elsberry	0	0	0	0	78,988	217,988	9,741	0	306,717
Elvins	0	0	0	0	0	16	0	0	16
Emerald Beach	0	0	0	0	7,158	0	0	0	7,158
Eminence	0	0	0	0	24,221	93,459	0	0	117,680
Emma	0	0	0	0	8,074	11,679	0	0	19,753
Eolia	0	0	0	0	16,272	24,417	0	0	40,689
Essex	0	0	0	0	22,098	15,863	0	0	37,961
Esther	0	0	0	0	0	2,829	0	0	2,829
Ethel	0	0	0	0	4,162	0	0	0	4,162
Eureka	20,569	0	0	0	195,389	1,007,126	0	0	1,223,084
Everton	0	0	0	0	13,525	11,947	0	0	25,472
Ewing	0	0	0	0	19,268	28,295	0	0	47,563
Excelsior Estates	0	0	0	0	11,403	0	0	0	11,403
Excelsior Springs	0	0	0	0	431,687	2,736,726	210,090	0	3,378,503

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Exeter	\$	0	0	0	24,845	18,778	0	0	43,623
Fair Grove	0	0	0	0	38,245	161,754	0	0	199,999
Fair Play	0	0	0	0	18,394	19,608	0	0	38,002
Fairfax	0	0	0	0	29,090	37,881	0	0	66,971
Fairview	0	0	0	0	12,402	9,867	0	0	22,269
Farber	0	0	0	0	17,396	20,968	0	0	38,364
Farley	0	0	0	0	9,031	0	0	0	9,031
Farmington	0	0	0	0	482,584	3,878,555	0	0	4,361,139
Fayette	0	0	0	0	120,188	177,648	0	0	297,836
Fenton	15,219	0	0	0	144,575	2,455,814	0	0	2,615,608
Ferguson	97,652	0	0	0	927,630	1,396,409	0	0	2,421,691
Ferrelview	0	0	0	0	21,474	21,182	0	0	42,656
Festus	0	0	0	0	337,301	3,910,511	0	0	4,247,812
Fidelity	0	0	0	0	9,780	0	0	0	9,780
Fillmore	0	0	0	0	10,654	0	0	0	10,654
Fisk	0	0	0	0	17,562	44,547	0	0	62,109
Flat River	0	0	0	0	0	163	0	0	163
Fleming	0	0	0	0	5,410	0	0	0	5,410
Flemington	0	0	0	0	5,868	0	0	0	5,868
Flint Hill	0	0	0	0	9,530	105,720	0	0	115,250
Flordell Hills	4,245	0	0	0	40,326	54,464	3,650	0	102,685
Florissant	236,450	0	0	0	2,246,121	4,549,417	0	0	7,031,988
Foley	0	0	0	0	8,698	12,497	0	0	21,195
Fordland	0	0	0	0	21,765	32,083	0	0	53,848
Forest City	0	0	0	0	15,814	12,854	0	0	28,668
Foristell	0	0	0	0	6,053	185,708	28,831	0	220,592
Forsyth	0	0	0	0	48,899	416,581	0	0	465,480
Fortescue	0	0	0	0	1,914	0	0	0	1,914
Foster	0	0	0	0	6,700	0	0	0	6,700
Fountain N' Lakes	0	0	0	0	2,955	0	0	0	2,955
Four Seasons	0	0	0	0	33,501	162,119	0	0	195,620
Frankford	0	0	0	0	16,480	10,044	0	0	26,524
Franklin	0	0	0	0	7,533	13,504	0	0	21,037
Fredericktown	0	0	0	0	164,385	663,668	0	0	828,053
Freeburg	0	0	0	0	18,561	139,210	0	0	157,771
Freeman	0	0	0	0	19,976	33,032	0	0	53,008
Freistatt	0	0	0	0	6,908	0	0	0	6,908
Fremont Hills	0	0	0	0	8,893	16,677	2,014	0	27,584
Frohna	0	0	0	0	10,238	0	0	0	10,238
Frontenac	14,943	0	0	0	141,954	770,009	0	0	926,906

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i,j)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Fulton	\$	0	0	0	417,537	2,437,721	0	0	2,855,258
Gainesville	0	0	0	0	27,425	156,176	0	0	183,601
Galena	0	0	0	0	16,688	24,508	0	0	41,196
Gallatin	0	0	0	0	77,573	121,651	8,357	0	207,581
Galt	0	0	0	0	12,318	0	0	0	12,318
Garden City	0	0	0	0	50,980	133,674	0	0	184,654
Gasconade	0	0	0	0	10,529	4,374	0	0	14,903
Gentry	0	0	0	0	4,203	0	0	0	4,203
Gerald	0	0	0	0	36,955	159,821	0	0	196,776
Gerster	0	0	0	0	1,665	591	0	0	2,256
Gibbs	0	0	0	0	3,704	0	0	0	3,704
Gideon	0	0	0	0	45,944	40,371	0	0	86,315
Gilliam	0	0	0	0	8,823	3,775	0	0	12,598
Gilman City	0	0	0	0	16,355	15,940	0	0	32,295
Gladstone	0	0	0	0	1,092,140	6,742,958	0	0	7,835,098
Glasgow	0	0	0	0	53,893	191,811	0	0	245,704
Glen Echo Park	955	0	0	0	9,072	0	0	0	10,027
Glenaire	0	0	0	0	24,845	0	0	0	24,845
Glenallen	0	0	0	0	3,995	0	0	0	3,995
Glendale	26,045	0	0	0	247,410	463,898	22,391	0	759,744
Glenwood	0	0	0	0	8,115	0	0	0	8,115
Golden City	0	0	0	0	33,043	71,156	0	0	104,199
Goodman	0	0	0	0	45,529	56,340	0	0	101,869
Gordonville	0	0	0	0	14,358	0	0	0	14,358
Gower	0	0	0	0	51,979	94,692	14,278	0	160,949
Graham	0	0	0	0	8,490	0	0	0	8,490
Grain Valley	0	0	0	0	82,512	858,913	0	0	941,425
Granby	0	0	0	0	80,944	227,058	0	0	308,002
Grand Falls Plaza	0	0	0	0	5,077	0	0	0	5,077
Grand Pass	0	0	0	0	2,206	0	0	0	2,206
Grandin	0	0	0	0	9,697	3,932	0	0	13,629
Grandview	0	0	0	0	1,039,287	5,766,149	0	0	6,805,436
Granger	0	0	0	0	2,622	0	0	0	2,622
Grant City	0	0	0	0	41,533	56,703	0	0	98,236
Grantwood	3,960	0	0	0	37,621	50,811	3,405	0	95,797
Gravois Mills	0	0	0	0	4,203	42,773	0	0	46,976
Green Castle	0	0	0	0	10,571	0	0	0	10,571
Green City	0	0	0	0	27,925	72,949	0	0	100,874
Green Park	10,243	0	0	0	97,299	0	0	0	107,542
Green Ridge	0	0	0	0	18,811	26,878	0	0	45,689

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Greendale	\$ 3,277	0	0	0	31,129	0	0	0	34,406
Greenfield	0	0	0	0	58,929	112,414	0	0	171,343
Greentop	0	0	0	0	17,687	20,956	0	0	38,643
Greenville	0	0	0	0	18,186	74,007	0	0	92,193
Greenwood	0	0	0	0	64,886	488,341	0	0	553,227
Guilford	0	0	0	0	3,870	0	0	0	3,870
Gunn City	0	0	0	0	2,705	0	0	0	2,705
Hale	0	0	0	0	19,976	40,993	0	0	60,969
Halfway	0	0	0	0	7,116	0	0	0	7,116
Hallsville	0	0	0	0	38,162	51,026	0	0	89,188
Halltown	0	0	0	0	6,700	0	0	0	6,700
Hamilton	0	0	0	0	72,288	177,216	0	0	249,504
Hanley Hills	10,186	0	0	0	96,758	0	0	0	106,944
Hannibal	0	0	0	0	749,262	4,484,882	0	0	5,234,144
Hardin	0	0	0	0	24,887	18,312	0	0	43,199
Harris	0	0	0	0	4,245	0	0	0	4,245
Harrisburg	0	0	0	0	7,033	18,140	0	0	25,173
Harrisonville	0	0	0	0	320,280	3,263,616	0	0	3,583,896
Hartsburg	0	0	0	0	5,452	2,896	0	0	8,348
Hartville	0	0	0	0	22,431	100,548	0	0	122,979
Harwood	0	0	0	0	3,704	0	0	0	3,704
Hawk Point	0	0	0	0	19,643	35,978	0	0	55,621
Hayti	0	0	0	0	136,502	578,357	0	0	714,859
Hayti Heights	0	0	0	0	37,163	20,720	0	0	57,883
Haywood City	0	0	0	0	10,945	0	0	0	10,945
Hazelwood	117,537	0	0	0	1,116,527	1,508,140	454,501	0	3,196,705
Henrietta	0	0	0	0	17,146	20,684	0	0	37,830
Herculaneum	0	0	0	0	94,178	463,454	0	0	557,632
Hermann	0	0	0	0	114,612	656,516	0	0	771,128
Hermitage	0	0	0	0	21,308	138,851	5,188	0	165,347
Higbee	0	0	0	0	26,593	26,364	0	0	52,957
Higginsville	0	0	0	0	195,306	1,030,279	0	0	1,225,585
High Hill	0	0	0	0	8,490	10,670	0	0	19,160
Highlandville	0	0	0	0	30,047	20,830	0	0	50,877
Hillsboro	0	0	0	0	67,627	337,654	0	0	405,281
Hillsdale	8,534	0	0	0	81,069	109,490	0	0	199,093
Hoberg	0	0	0	0	2,580	0	0	0	2,580
Holcomb	0	0	0	0	22,098	36,024	0	0	58,122
Holden	0	0	0	0	99,422	334,584	14,627	0	448,633
Holland	0	0	0	0	9,863	0	0	0	9,863

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Holiday	0	0	0	0	5,785	0	0	0	5,785
Hollister	0	0	0	0	109,368	1,125,957	0	0	1,235,325
Holt	0	0	0	0	12,943	98,634	0	0	111,577
Holts Summit	0	0	0	0	95,385	476,182	27,898	0	599,465
Honestead	0	0	0	0	7,366	0	0	0	7,366
Honestown	0	0	0	0	9,572	1,925	0	0	11,497
Hopkins	0	0	0	0	23,929	0	0	0	23,929
Hornersville	0	0	0	0	26,177	33,469	0	0	59,646
Houston	0	0	0	0	88,144	592,099	0	0	680,243
Houston Lake	0	0	0	0	12,610	0	0	0	12,610
Houstonia	0	0	0	0	11,777	0	0	0	11,777
Howardville	0	0	0	0	18,311	3,433	849	0	22,593
Hughesville	0	0	0	0	7,241	0	0	0	7,241
Humansville	0	0	0	0	45,112	88,524	0	0	133,636
Hume	0	0	0	0	11,944	0	0	0	11,944
Humphreys	0	0	0	0	4,078	0	0	0	4,078
Hunnewell	0	0	0	0	9,114	5,736	0	0	14,850
Hunteigh	1,709	0	0	0	16,230	0	0	0	17,939
Huntsville	0	0	0	0	65,213	64,702	0	0	129,915
Hurland	0	0	0	0	8,823	0	0	0	8,823
Hurley	0	0	0	0	5,077	3,245	0	0	8,322
Iatan	0	0	0	0	1,956	0	0	0	1,956
Iberia	0	0	0	0	27,051	126,456	0	0	153,507
Illmo-Scott City	0	0	0	0	0	14	0	0	14
Independence	0	0	0	0	4,673,565	25,763,382	0	0	30,436,947
Indian Point	0	0	0	0	18,103	182,873	0	0	200,976
Innsbrook	0	0	0	0	10,061	18,044	0	0	28,105
Ionia	0	0	0	0	5,244	0	0	0	5,244
Iron Mtn. Lake	0	0	0	0	26,301	0	0	0	26,301
Irondale	0	0	0	0	19,726	0	0	0	19,726
Ironton	0	0	0	0	64,048	387,797	0	0	451,845
Jackson	0	0	0	0	385,201	2,440,938	0	0	2,826,139
Jacksonville	0	0	0	0	4,786	0	0	0	4,786
Jameson	0	0	0	0	6,201	0	0	0	6,201
Jamesport	0	0	0	0	23,721	54,006	0	0	77,727
Jamestown	0	0	0	0	12,402	0	0	0	12,402
Jasper	0	0	0	0	41,367	121,304	0	0	162,671
Jefferson City	0	0	0	0	1,478,090	12,006,927	0	0	13,485,017
Jennings	69,399	0	0	0	659,246	1,052,400	0	0	1,781,045
Jerico Springs	0	0	0	0	10,279	0	0	0	10,279

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Jonesburg	\$	0	0	0	26,218	96,250	0	0	122,468
Joplin	0	0	0	0	1,713,556	15,472,037	0	0	17,185,593
Josephville	0	0	0	0	9,114	2,822	0	0	11,936
Junction City	0	0	0	0	13,567	0	0	0	13,567
Kahoka	0	0	0	0	91,348	160,755	0	0	252,103
Kansas City	0	0	0	0	18,096,024	106,504,536	24,185,152	18,198,717	166,984,429
Keamey	0	0	0	0	140,955	1,379,344	0	0	1,520,299
Kelso	0	0	0	0	21,890	38,588	0	0	60,478
Kennett	0	0	0	0	455,325	1,177,469	0	0	1,632,794
Keytesville	0	0	0	0	23,472	0	0	0	23,472
Kidder	0	0	0	0	10,030	22,957	0	0	32,987
Kimberling City	0	0	0	0	66,170	596,160	0	0	662,330
Kimmswick	0	0	0	0	5,618	74,998	0	0	80,616
King City	0	0	0	0	41,034	88,851	0	0	129,885
Kingdom City	0	0	0	0	4,661	334,364	0	0	339,025
Kingston	0	0	0	0	11,611	0	0	0	11,611
Kingsville	0	0	0	0	11,611	0	0	0	11,611
Kinloch	11,837	0	0	0	112,447	151,870	0	0	276,154
Kirksville	0	0	0	0	713,805	4,688,877	0	0	5,402,682
Kirkwood	124,061	0	0	0	1,178,494	3,989,194	106,655	0	5,398,404
Knob Noster	0	0	0	0	94,095	280,952	21,725	0	396,772
Knox City	0	0	0	0	10,903	0	0	0	10,903
Koshkorumg	0	0	0	0	8,240	5,133	0	0	13,373
La Belle	0	0	0	0	31,004	37,427	0	0	68,431
La Grange	0	0	0	0	45,861	36,758	0	0	82,619
La Monte	0	0	0	0	41,408	71,564	0	0	112,972
La Plata	0	0	0	0	58,305	77,654	0	0	135,959
La Russell	0	0	0	0	4,744	0	0	0	4,744
Ladede	0	0	0	0	17,063	0	0	0	17,063
Ladonia	0	0	0	0	24,179	23,604	0	0	47,783
Ladue	38,531	0	0	0	366,016	829,386	0	0	1,233,933
Lake Annette	0	0	0	0	6,534	0	0	0	6,534
Lake Latayette	0	0	0	0	11,112	0	0	0	11,112
Lake Lotawana	0	0	0	0	89,101	0	0	0	89,101
Lake Mykee	0	0	0	0	10,695	0	0	0	10,695
Lake Ozark	0	0	0	0	47,526	884,167	0	0	931,693
Lake St. Louis	0	0	0	0	313,621	736,389	0	0	1,050,010
Lake Tapawingo	0	0	0	0	34,874	0	0	0	34,874
Lake Waukomis	0	0	0	0	42,740	0	0	0	42,740
Lake Winnebago	0	0	0	0	31,129	0	0	0	31,129

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total Memorandum (Only)
Lakeshire	\$ 6,427	0	0	0	61,051	0	0	0	67,478
Lakeside	0	0	0	0	1,581	514	0	0	2,095
Lamar	0	0	0	0	173,457	976,498	0	0	1,149,955
Lamar Hgts.	0	0	0	0	7,324	0	0	0	7,324
Lanagan	0	0	0	0	20,850	16,593	0	0	37,443
Lancaster	0	0	0	0	32,669	63,862	0	0	96,531
Laredo	0	0	0	0	8,531	0	0	0	8,531
Lathrop	0	0	0	0	74,660	179,491	0	0	254,151
Latour	0	0	0	0	3,621	0	0	0	3,621
Laurie	0	0	0	0	21,099	569,307	0	0	590,406
Lawson	0	0	0	0	78,072	257,537	0	0	335,609
Leadington	0	0	0	0	8,365	355,373	15,406	0	379,144
Leadwood	0	0	0	0	51,896	36,827	0	0	88,723
Leasburg	0	0	0	0	12,027	0	0	0	12,027
Leawood	0	0	0	0	30,630	0	0	0	30,630
Lebanon	0	0	0	0	415,457	5,143,433	0	0	5,558,890
Lee's Summit	0	0	0	0	1,931,751	18,333,620	0	0	20,265,371
Leeton	0	0	0	0	26,301	39,774	0	0	66,075
Leonard	0	0	0	0	3,745	0	0	0	3,745
Leslie	0	0	0	0	5,577	0	0	0	5,577
Levasy	0	0	0	0	11,611	5,346	0	0	16,957
Lewis & Clark	0	0	0	0	5,909	0	0	0	5,909
Lewistown	0	0	0	0	18,852	0	0	0	18,852
Lexington	0	0	0	0	202,256	768,823	0	0	971,079
Liberal	0	0	0	0	28,466	28,786	0	0	57,252
Liberty	0	0	0	0	851,430	5,064,600	0	0	5,916,030
Licking	0	0	0	0	55,267	307,636	0	0	362,903
Lilbourn	0	0	0	0	57,347	56,650	1,477	0	115,474
Lincoln	0	0	0	0	36,373	109,178	14,438	0	159,989
Linn	0	0	0	0	47,776	199,368	0	0	247,144
Linn Creek	0	0	0	0	9,655	145,107	16,262	0	171,024
Linneus	0	0	0	0	15,148	0	0	0	15,148
Livonia	0	0	0	0	5,244	0	0	0	5,244
Lock Springs	0	0	0	0	2,372	0	0	0	2,372
Lockwood	0	0	0	0	43,323	72,510	4,066	0	119,899
Lohman	0	0	0	0	6,409	0	0	0	6,409
Loma Linda	0	0	0	0	9,494	25,752	0	0	35,246
Lone Jack	0	0	0	0	16,314	43,406	0	0	59,720
Longtown	0	0	0	0	4,453	0	0	0	4,453
Louisburg	0	0	0	0	4,786	0	0	0	4,786

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Louisiana	\$	0	0	0	165,092	641,354	0	0	806,446
Lowry City	0	0	0	0	30,089	40,490	1,519	0	72,098
Lucerne	0	0	0	0	2,122	0	0	0	2,122
Ludlow	0	0	0	0	6,118	0	0	0	6,118
Lupus	0	0	0	0	1,623	0	0	0	1,623
Luray	0	0	0	0	2,913	0	0	0	2,913
Mackenzie	648	0	0	0	6,159	0	0	0	6,807
Macks Creek	0	0	0	0	11,320	9,699	0	0	21,019
Macon	0	0	0	0	231,845	687,813	0	0	919,658
Madison	0	0	0	0	21,557	24,913	0	0	46,470
Maitland	0	0	0	0	14,066	0	0	0	14,066
Malden	0	0	0	0	213,201	684,477	0	0	897,678
Malta Bend	0	0	0	0	12,027	5,465	0	0	17,492
Manchester	81,937	0	0	0	778,352	1,119,461	0	0	1,979,750
Mansfield	0	0	0	0	59,470	181,732	0	0	241,202
Maplewood	66,916	0	0	0	414,583	1,356,297	63,760	0	1,901,556
Marble Hill	0	0	0	0	60,219	336,108	0	0	396,327
Marceline	0	0	0	0	110,075	274,493	0	0	384,568
Marionville	0	0	0	0	79,903	202,163	0	0	282,066
Marlborough	10,084	0	0	0	81,110	0	0	0	91,194
Marquand	0	0	0	0	11,569	10,571	0	0	22,140
Marshall	0	0	0	0	528,986	1,354,279	0	0	1,883,265
Marshfield	0	0	0	0	182,030	1,225,380	0	0	1,407,410
Marston	0	0	0	0	28,757	94,178	5,132	0	128,067
Marthasville	0	0	0	0	28,049	49,991	5,786	0	83,826
Martinsburg	0	0	0	0	14,025	29,959	0	0	43,984
Maryland Hgts.	111,465	0	0	0	1,058,846	4,708,841	0	16,891,850	22,771,002
Maryville	0	0	0	0	443,756	2,289,470	0	0	2,733,226
Mathews	0	0	0	0	25,552	98,710	0	0	124,262
Maysville	0	0	0	0	48,941	98,291	0	0	147,232
Mayview	0	0	0	0	11,611	0	0	0	11,611
McBaine	0	0	0	0	1,207	0	0	0	1,207
McCord Bend	0	0	0	0	8,573	0	0	0	8,573
McFall	0	0	0	0	5,909	0	0	0	5,909
McKittick	0	0	0	0	2,747	0	0	0	2,747
Meadville	0	0	0	0	14,982	0	0	0	14,982
Memphis	0	0	0	0	87,145	249,761	0	0	336,906
Mendon	0	0	0	0	8,615	0	0	0	8,615
Mercer	0	0	0	0	12,360	0	0	0	12,360
Merriam Woods	0	0	0	0	25,011	13,927	0	0	38,938

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i,j)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Merwin	0	0	0	0	3,121	0	0	0	3,121
Meta	0	0	0	0	10,362	22,998	0	0	33,360
Metz	0	0	0	0	3,787	0	0	0	3,787
Mexico	0	0	0	0	469,849	2,028,818	0	0	2,498,667
Miami	0	0	0	0	5,909	0	0	0	5,909
Middletown	0	0	0	0	8,947	13,441	0	0	22,388
Milan	0	0	0	0	73,536	224,441	0	0	297,977
Milford	0	0	0	0	1,956	0	0	0	1,956
Mill Spring	0	0	0	0	10,487	0	0	0	10,487
Millard	0	0	0	0	2,955	0	0	0	2,955
Miller	0	0	0	0	31,337	53,820	0	0	85,157
Milo	0	0	0	0	3,163	0	0	0	3,163
Mindenmines	0	0	0	0	14,399	0	0	0	14,399
Miner	0	0	0	0	50,689	820,210	4,167	0	875,066
Mineral Point	0	0	0	0	15,981	0	0	0	15,981
Miramigoua Park	0	0	0	0	229	0	0	0	229
Missouri City	0	0	0	0	14,482	0	0	0	14,482
Moberly	0	0	0	0	534,313	4,496,009	0	0	5,030,322
Mokane	0	0	0	0	7,741	3,160	0	0	10,901
Moline Acres	11,886	0	0	0	112,905	0	0	0	124,791
Monett	0	0	0	0	271,714	2,352,299	0	0	2,624,013
Monroe City	0	0	0	0	112,406	437,794	0	0	550,200
Montgomery City	0	0	0	0	94,927	422,432	0	0	517,359
Monticello	0	0	0	0	4,411	0	0	0	4,411
Montrose	0	0	0	0	18,311	33,699	0	0	52,010
Mooreville	0	0	0	0	4,162	0	0	0	4,162
Morehouse	0	0	0	0	44,446	31,112	0	0	75,558
Morley	0	0	0	0	28,424	10,699	0	0	39,123
Morrison	0	0	0	0	6,659	10,017	0	0	16,676
Morrisville	0	0	0	0	12,194	0	0	0	12,194
Mosby	0	0	0	0	8,074	106,156	0	0	114,230
Moscow Mills	0	0	0	0	38,454	334,081	0	0	372,535
Mound City	0	0	0	0	52,978	105,755	0	0	158,733
Moundville	0	0	0	0	5,826	0	0	0	5,826
Mount Leonard	0	0	0	0	3,995	0	0	0	3,995
Mount Moriah	0	0	0	0	4,328	0	0	0	4,328
Mount Vernon	0	0	0	0	155,063	686,353	0	0	841,416
Mountain Grove	0	0	0	0	174,498	1,226,219	0	0	1,400,717
Mountain View	0	0	0	0	84,731	597,922	0	0	682,653
Napoleon	0	0	0	0	9,697	0	0	0	9,697

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Naylor	\$	0	0	0	26,718	37,873	32,838	0	97,429
Neck City	0	0	0	0	5,493	0	0	0	5,493
Neelyville	0	0	0	0	15,856	11,871	0	0	27,727
Nelson	0	0	0	0	7,533	0	0	0	7,533
Neosho	0	0	0	0	385,118	3,301,111	0	0	3,686,229
Nevada	0	0	0	0	357,776	2,929,920	0	0	3,287,696
New Bloomfield	0	0	0	0	19,976	23,506	0	0	43,482
New Cambria	0	0	0	0	9,280	5,193	0	0	14,473
New Florence	0	0	0	0	33,335	160,176	0	0	193,511
New Franklin	0	0	0	0	46,069	69,899	0	0	115,968
New Hampton	0	0	0	0	13,317	0	0	0	13,317
New Haven	0	0	0	0	73,120	285,884	0	0	359,004
New London	0	0	0	0	41,117	116,969	0	0	158,086
New Madrid	0	0	0	0	139,415	248,495	32,037	0	419,947
New Melle	0	0	0	0	8,573	25,348	2,652	0	36,573
Newark	0	0	0	0	3,413	0	0	0	3,413
Newburg	0	0	0	0	24,512	34,393	0	0	58,905
Newtonia	0	0	0	0	8,615	0	0	0	8,615
Newtown	0	0	0	0	4,786	0	0	0	4,786
Niangua	0	0	0	0	19,102	15,439	0	0	34,541
Nixa	0	0	0	0	208,570	2,198,097	0	0	2,406,667
Noel	0	0	0	0	48,650	230,031	0	0	278,681
Norborne	0	0	0	0	35,624	40,265	0	0	75,889
Normandy	38,379	0	0	0	210,704	131,966	0	0	381,049
North Kansas City	0	0	0	0	172,171	4,848,985	0	11,732,149	16,753,305
North Lilbourn	0	0	0	0	6,534	0	0	0	6,534
North Wardell	0	0	0	0	5,618	0	0	0	5,618
Northmoor	0	0	0	0	18,353	149,108	0	0	167,461
Northwoods	22,369	0	0	0	212,493	286,990	0	0	521,852
Norwood	0	0	0	0	18,686	28,763	0	0	47,449
Norwood Court	3,890	0	0	0	36,955	0	0	0	40,845
Novelty	0	0	0	0	5,951	0	0	0	5,951
Novinger	0	0	0	0	22,556	0	0	0	22,556
Oak Grove	0	0	0	0	207,291	1,499,005	0	0	1,706,296
Oak Ridge	0	0	0	0	8,406	0	0	0	8,406
Oakland	6,979	0	0	0	66,295	89,537	0	0	162,811
Oaks	0	0	0	0	5,410	0	0	0	5,410
Oakview	0	0	0	0	14,607	78,498	4,160	0	97,265
Oakwood	0	0	0	0	8,823	0	0	0	8,823
Oakwood Park	0	0	0	0	8,864	0	0	0	8,864

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total Memorandum (Only)
Odessa	0	0	0	0	153,773	1,082,101	0	0	1,235,874
OFallon	0	0	0	0	752,681	11,396,661	0	0	12,149,342
Old Appleton	0	0	0	0	3,413	0	0	0	3,413
Old Monroe	0	0	0	0	10,071	51,332	0	0	61,403
Olean	0	0	0	0	4,411	0	0	0	4,411
Olivette	33,179	0	0	0	315,161	486,265	72,571	0	907,176
Olympian Village	0	0	0	0	31,295	0	0	0	31,295
Oran	0	0	0	0	48,441	76,942	0	0	125,383
Oregon	0	0	0	0	38,911	0	0	0	38,911
Oronogo	0	0	0	0	24,762	28,974	0	0	53,736
Orrick	0	0	0	0	38,911	51,922	0	0	90,833
Osage Beach	0	0	0	0	107,578	6,584,686	0	0	6,692,264
Osborn	0	0	0	0	16,647	0	0	0	16,647
Osceola	0	0	0	0	31,420	98,746	0	0	130,166
Osgood	0	0	0	0	2,206	0	0	0	2,206
Otterville	0	0	0	0	21,099	28,462	0	0	49,561
Overland	78,811	0	0	0	748,554	0	0	0	827,365
Owensville	0	0	0	0	96,758	994,615	0	0	1,091,373
Ozark	0	0	0	0	183,570	1,823,604	0	0	2,007,174
Pacific	3,328	0	0	0	181,364	678,626	0	0	863,318
Pagedale	18,019	0	0	0	171,168	178,313	0	0	367,500
Palmyra	0	0	0	0	140,289	481,901	0	0	622,190
Paris	0	0	0	0	61,842	197,122	0	0	258,964
Park Hills	0	0	0	0	327,355	1,113,682	0	0	1,441,037
Parkdale	0	0	0	0	8,823	0	0	0	8,823
Parkville	0	0	0	0	99,963	784,186	0	0	884,149
Parkway	0	0	0	0	11,528	17,307	0	0	28,835
Parma	0	0	0	0	41,408	33,051	995	0	75,454
Parnell	0	0	0	0	6,534	0	0	0	6,534
Pasadena Hills	5,104	0	0	0	48,483	65,480	4,388	0	123,455
Pasadena Park	2,331	0	0	0	22,140	29,908	0	0	54,379
Pascola	0	0	0	0	4,994	0	0	0	4,994
Passaic	0	0	0	0	1,665	0	0	0	1,665
Pattonsburg	0	0	0	0	17,229	26,444	3,803	0	47,476
Paynesville	0	0	0	0	2,247	0	0	0	2,247
Peculiar	0	0	0	0	73,952	454,548	0	0	528,500
Penemon	0	0	0	0	3,912	0	0	0	3,912
Perry	0	0	0	0	29,589	107,279	0	0	136,868
Perryville	0	0	0	0	288,527	2,437,307	0	0	2,725,834
Pevely	0	0	0	0	117,816	578,178	0	0	695,994

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total Memorandum (Only)
Phillipsburg	\$ 0	0	0	0	7,075	0	0	0	7,075
Pickering	0	0	0	0	7,116	0	0	0	7,116
Piedmont	0	0	0	0	90,141	700,224	0	0	790,365
Pierre City	0	0	0	0	57,514	86,919	0	0	144,433
Pilot Grove	0	0	0	0	29,714	56,694	12,643	0	99,051
Pilot Knob	0	0	0	0	32,586	105,120	0	0	137,706
Pinelawn	30,295	0	0	0	211,536	339,217	0	0	581,048
Pineville	0	0	0	0	24,137	81,596	16,701	0	122,434
Platte City	0	0	0	0	122,644	1,014,556	0	0	1,137,200
Platte Woods	0	0	0	0	18,478	119,461	0	0	137,939
Plattsburg	0	0	0	0	93,554	268,758	0	0	362,312
Pleasant Hill	0	0	0	0	159,266	899,870	0	0	1,059,136
Pleasant Hope	0	0	0	0	14,982	66,252	2,712	0	83,946
Pleasant Valley	0	0	0	0	113,654	315,318	0	0	428,972
Pocahontas	0	0	0	0	5,202	0	0	0	5,202
Pollock	0	0	0	0	2,747	0	0	0	2,747
Polo	0	0	0	0	22,431	58,690	0	0	81,121
Poplar Bluff	0	0	0	0	700,862	6,054,331	0	0	6,755,193
Portage Des Sioux	0	0	0	0	20,933	15,760	0	0	36,693
Portageville	0	0	0	0	141,537	480,219	0	0	621,756
Potosi	0	0	0	0	111,657	519,755	0	0	631,412
Powersville	0	0	0	0	3,329	0	0	0	3,329
Prairie Home	0	0	0	0	8,947	0	0	0	8,947
Prathersville	0	0	0	0	5,410	0	0	0	5,410
Preston	0	0	0	0	5,660	0	0	0	5,660
Princeton	0	0	0	0	42,490	92,172	0	0	134,662
Purcell	0	0	0	0	14,940	0	0	0	14,940
Purdin	0	0	0	0	9,031	0	0	0	9,031
Purdy	0	0	0	0	40,659	53,517	0	0	94,176
Puxico	0	0	0	0	34,084	103,809	0	0	137,893
Queen City	0	0	0	0	29,298	27,016	0	0	56,314
Quitman	0	0	0	0	1,956	0	0	0	1,956
Quilin	0	0	0	0	15,981	46,593	0	0	62,574
Randolph	0	0	0	0	2,497	73,039	0	0	75,536
Ravenwood	0	0	0	0	17,021	0	0	0	17,021
Raymondville	0	0	0	0	17,687	0	0	0	17,687
Raymore	0	0	0	0	232,719	3,181,519	0	0	3,414,238
Raytown	0	0	0	0	1,273,504	3,609,095	0	0	4,882,599
Rayville	0	0	0	0	7,075	0	0	0	7,075
Rea	0	0	0	0	2,580	0	0	0	2,580

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Readings Mill	\$	0	0	0	8,490	4,294	0	0	12,784
Reeds	0	0	0	0	4,786	0	0	0	4,786
Reeds Spring	0	0	0	0	17,104	105,357	0	0	122,461
Renick	0	0	0	0	8,115	0	0	0	8,115
Rensselaer	0	0	0	0	3,912	0	0	0	3,912
Republic	0	0	0	0	261,767	1,615,283	0	0	1,877,050
Revere	0	0	0	0	5,535	0	0	0	5,535
Rhineland	0	0	0	0	6,534	0	0	0	6,534
Rich Hill	0	0	0	0	54,809	74,195	0	0	129,004
Richards	0	0	0	0	4,411	0	0	0	4,411
Richland	0	0	0	0	84,440	260,557	0	0	344,997
Richmond	0	0	0	0	238,795	741,711	0	0	980,506
Richmond Hgts.	76,318	0	0	0	434,808	4,701,924	0	0	5,213,050
Ridgely	0	0	0	0	2,372	0	0	0	2,372
Ridgeway	0	0	0	0	15,773	36,185	0	0	51,958
Risco	0	0	0	0	18,061	17,680	0	0	35,741
Ritchey	0	0	0	0	2,580	0	0	0	2,580
River Bend	0	0	0	0	916	17,161	0	0	18,077
Riverside	0	0	0	0	125,265	938,608	119,787	6,302,288	7,485,948
Riverview	14,120	0	0	0	134,130	181,153	12,139	0	341,542
Rives	0	0	0	0	3,704	0	0	0	3,704
Rocheport	0	0	0	0	10,612	30,462	0	0	41,074
Rock Hill	24,117	0	0	0	217,113	701,343	0	0	942,573
Rock Port	0	0	0	0	61,759	260,677	22,959	0	345,395
Rockaway Beach	0	0	0	0	11,444	72,774	0	0	84,218
Rockville	0	0	0	0	8,032	7,758	0	0	15,790
Rogersville	0	0	0	0	41,408	352,928	0	0	394,336
Rolla	0	0	0	0	586,375	7,704,372	0	0	8,290,747
Roscoe	0	0	0	0	4,162	0	0	0	4,162
Rosebud	0	0	0	0	15,814	42,884	0	0	58,698
Rosendale	0	0	0	0	7,741	0	0	0	7,741
Rothville	0	0	0	0	4,578	0	0	0	4,578
Rush Hill	0	0	0	0	5,036	0	0	0	5,036
Rushville	0	0	0	0	12,735	0	0	0	12,735
Russellville	0	0	0	0	36,165	50,463	0	0	86,628
Rutledge	0	0	0	0	4,453	9,735	0	0	14,188
Saginaw	0	0	0	0	15,981	16,311	0	0	32,292
Salem	0	0	0	0	186,691	1,269,715	0	0	1,456,406
Salisbury	0	0	0	0	78,280	139,836	0	0	218,116
Sarcooxie	0	0	0	0	55,350	149,194	0	0	204,544

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Savannah	\$	0	0	0	181,115	504,831	0	0	685,946
Schell City	0	0	0	0	12,152	0	0	0	12,152
Scotsdale	0	0	0	0	8,490	4,419	0	0	12,909
Scott City	0	0	0	0	178,618	624,509	0	0	803,127
Sedalia	0	0	0	0	824,005	8,556,850	0	0	9,380,855
Sedgewickville	0	0	0	0	5,743	0	0	0	5,743
Seligman	0	0	0	0	24,678	111,399	0	0	136,077
Senath	0	0	0	0	67,502	54,857	0	0	122,359
Seneca	0	0	0	0	78,447	303,608	0	0	382,055
Seymour	0	0	0	0	68,084	161,948	0	0	230,032
Shelbina	0	0	0	0	90,391	292,920	0	0	383,311
Shelbyville	0	0	0	0	24,221	30,112	0	0	54,333
Sheldon	0	0	0	0	19,310	21,899	0	0	41,209
Sheridan	0	0	0	0	7,241	0	0	0	7,241
Shoal Creek Drive	0	0	0	0	16,272	0	0	0	16,272
Shoal Creek Estates	0	0	0	0	892	0	0	0	892
Shrewsbury	97,446	0	0	0	267,011	971,444	0	0	1,335,901
Sibley	0	0	0	0	15,273	0	0	0	15,273
Sikeston	0	0	0	0	734,155	5,037,805	0	0	5,771,960
Silex	0	0	0	0	8,198	26,536	4,528	0	39,262
Silver Creek	0	0	0	0	21,349	25,039	0	0	46,388
Skidmore	0	0	0	0	16,813	0	0	0	16,813
Slater	0	0	0	0	90,973	209,570	0	0	300,543
Smithton	0	0	0	0	22,140	15,411	0	0	37,551
Smithville	0	0	0	0	105,236	980,325	59,813	0	1,145,374
South Gifford	0	0	0	0	2,663	0	0	0	2,663
South Gorin	0	0	0	0	5,410	0	0	0	5,410
South Greenfield	0	0	0	0	4,661	0	0	0	4,661
South Lineville	0	0	0	0	1,665	0	0	0	1,665
Southwest City	0	0	0	0	24,970	111,801	34,784	0	171,555
Sparta	0	0	0	0	31,254	58,630	0	0	89,884
Spickard	0	0	0	0	13,567	9,102	0	0	22,669
Springfield	0	0	0	0	5,846,856	44,961,427	3,041,702	0	53,849,985
Starberry	0	0	0	0	54,517	26,374	0	0	80,891
Stark City	0	0	0	0	5,285	0	0	0	5,285
Steele	0	0	0	0	99,671	151,370	0	0	251,041
Steelville	0	0	0	0	60,968	295,306	0	0	356,274
Stella	0	0	0	0	5,493	2,311	0	0	7,804
Stewartville	0	0	0	0	30,463	42,909	0	0	73,372
Ste. Genevieve	0	0	0	0	183,570	1,014,444	45,715	0	1,243,729

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Stockton	\$ 0	0	0	0	65,712	399,288	19,559	0	484,559
Stotesbury	0	0	0	0	1,748	0	0	0	1,748
Stotts City	0	0	0	0	9,780	0	0	0	9,780
Stoutland	0	0	0	0	8,615	10,286	0	0	18,901
Stoutsville	0	0	0	0	1,082	0	0	0	1,082
Stover	0	0	0	0	40,118	133,159	0	0	173,277
Strafford	0	0	0	0	48,525	265,734	0	0	314,259
Strasburg	0	0	0	0	5,160	0	0	0	5,160
Sturgeon	0	0	0	0	34,874	63,309	0	0	98,183
St. Ann	63,305	0	0	0	601,316	2,864,728	0	0	3,529,349
St. Charles	0	0	0	0	2,107,205	13,506,471	0	8,211,630	23,825,306
St. Clair	0	0	0	0	162,720	824,403	0	0	987,123
St. Elizabeth	0	0	0	0	10,695	20,468	0	0	31,163
St. George	5,954	0	0	0	56,557	0	0	0	62,511
St. James	0	0	0	0	135,503	583,808	0	0	719,311
St. John	32,868	0	0	0	312,206	460,179	0	0	805,253
St. Joseph	0	0	0	0	2,990,223	16,102,965	0	1,687,621	20,780,809
St. Louis	0	53,768	76,321	1,892,957	17,087,344	134,866,876	0	5,131,327	159,108,593
St. Martins	0	0	0	0	29,839	39,486	0	0	69,325
St. Mary	0	0	0	0	19,185	31,913	0	0	51,098
St. Paul	0	0	0	0	46,777	0	0	0	46,777
St. Peters	0	0	0	0	1,692,123	15,553,844	0	0	17,245,967
St. Robert	0	0	0	0	71,996	1,775,316	0	0	1,847,312
St. Thomas	0	0	0	0	10,945	12,748	0	0	23,693
Sugar Creek	0	0	0	0	165,717	281,302	35,065	0	482,084
Sullivan	0	0	0	0	235,590	1,898,711	0	0	2,134,301
Summersville	0	0	0	0	23,763	45,141	0	0	68,904
Sumner	0	0	0	0	5,826	0	0	0	5,826
Sundown	0	0	0	0	748	0	0	0	748
Sunrise Beach	0	0	0	0	7,533	126,305	14,944	0	148,782
Sunset Hills	34,544	0	0	0	328,145	1,156,260	0	0	1,518,949
Sweet Springs	0	0	0	0	66,378	201,734	0	0	268,112
Sycamore Hills	2,922	0	0	0	27,758	0	0	0	30,680
Syracuse	0	0	0	0	7,699	0	0	0	7,699
Table Rock	0	0	0	0	4,201	14,994	0	0	19,195
Tallapoosa	0	0	0	0	7,241	0	0	0	7,241
Taneyville	0	0	0	0	11,611	9,652	0	0	21,263
Taos	0	0	0	0	33,376	18,755	0	0	52,131
Tarkio	0	0	0	0	93,346	192,444	0	0	285,790
Thayer	0	0	0	0	83,066	321,999	0	0	405,065

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Theodosia	\$	0	0	0	9,780	46,672	0	0	56,452
Tightwad	0	0	0	0	2,081	0	0	0	2,081
Tina	0	0	0	0	8,282	0	0	0	8,282
Tindall	0	0	0	0	1,914	0	0	0	1,914
Tipton	0	0	0	0	84,315	175,512	0	0	259,827
Town and Country	47,954	0	0	0	455,533	2,845,897	0	0	3,349,384
Tracy	0	0	0	0	11,944	254	0	0	12,198
Trenton	0	0	0	0	255,067	1,088,938	0	0	1,344,005
Trimble	0	0	0	0	16,855	0	0	0	16,855
Triplett	0	0	0	0	2,414	0	0	0	2,414
Troy	0	0	0	0	158,600	2,584,907	0	0	2,743,507
Truesdale	0	0	0	0	11,861	34,315	0	0	46,176
Truxton	0	0	0	0	3,745	0	0	0	3,745
Turney	0	0	0	0	6,450	0	0	0	6,450
Tuscumbia	0	0	0	0	6,159	8,657	0	0	14,816
Twin Bridges	0	0	0	0	1,831	0	0	0	1,831
Twin Oaks	2,217	0	0	0	21,058	261,563	0	0	284,838
Umbur View Heights	0	0	0	0	1,415	0	0	0	1,415
Union	0	0	0	0	251,696	2,153,243	0	0	2,404,939
Union Star	0	0	0	0	17,978	0	0	0	17,978
Unionville	0	0	0	0	82,775	163,216	0	0	245,991
Unity Village	0	0	0	0	5,743	0	0	0	5,743
University City	175,628	0	0	0	1,668,277	2,302,832	150,980	0	4,297,717
Uplands Park	2,186	0	0	0	20,767	28,047	1,879	0	52,879
Urbana	0	0	0	0	14,566	31,898	0	0	46,464
Urich	0	0	0	0	20,725	76,277	0	0	97,002
Utica	0	0	0	0	12,443	0	0	0	12,443
Valley Park	18,247	0	0	0	173,332	603,159	0	0	794,738
Van Buren	0	0	0	0	37,163	179,041	0	0	216,204
Vandalia	0	0	0	0	111,657	438,561	0	0	550,218
Vandiver	0	0	0	0	3,121	88,511	0	0	91,632
Vanduser	0	0	0	0	9,364	0	0	0	9,364
Velda City	6,996	0	0	0	66,461	89,762	0	0	163,219
Velda Village Hills	5,761	0	0	0	54,726	73,911	0	0	134,398
Verona	0	0	0	0	22,722	23,886	0	0	46,608
Versailles	0	0	0	0	98,423	828,445	0	0	926,868
Viburnum	0	0	0	0	30,921	68,812	0	0	99,733
Vienna	0	0	0	0	25,428	131,586	7,772	0	164,786
Village of Aultville	0	0	0	0	2,996	0	0	0	2,996
Village of Pinhook	0	0	0	0	2,164	0	0	0	2,164

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Village of Plato	\$ 0	0	0	0	3,006	118	0	0	3,124
Vinita Park	8,766	0	0	0	83,274	229,489	13,341	0	334,870
Vinita Terrace	1,481	0	0	0	14,066	18,998	0	0	34,545
Vista	0	0	0	0	2,081	0	0	0	2,081
Waco	0	0	0	0	3,579	0	0	0	3,579
Walker	0	0	0	0	11,777	0	0	0	11,777
Walnut Grove	0	0	0	0	22,847	40,405	0	0	63,252
Wardell	0	0	0	0	13,525	11,859	0	0	25,384
Wardville	0	0	0	0	21,349	22,196	0	0	43,545
Warrensburg	0	0	0	0	634,401	3,121,765	209,560	0	3,965,726
Warrenton	0	0	0	0	164,884	2,042,110	0	0	2,206,994
Warsaw	0	0	0	0	70,581	952,038	0	0	1,022,619
Watson Woods	8,977	0	0	0	85,272	224,110	0	0	318,359
Washburn	0	0	0	0	15,065	35,533	0	0	50,598
Washington	0	0	0	0	473,054	3,977,391	170,286	0	4,620,731
Watson	0	0	0	0	5,701	0	0	0	5,701
Waverly	0	0	0	0	34,833	61,106	0	0	95,939
Wayland	0	0	0	0	17,479	15,685	0	0	33,164
Waynesville	0	0	0	0	133,464	702,999	0	0	836,463
Weatherby	0	0	0	0	3,787	0	0	0	3,787
Weatherby Lake	0	0	0	0	67,127	0	0	0	67,127
Weaubleau	0	0	0	0	18,145	25,896	0	0	44,041
Webb City	0	0	0	0	313,704	2,076,020	0	0	2,389,724
Webster Groves	100,728	0	0	0	956,845	2,256,598	0	0	3,314,171
Weldon Spring	0	0	0	0	52,987	154,432	0	0	207,419
Weldon Spring Hgts.	0	0	0	0	4,037	0	0	0	4,037
Wellington	0	0	0	0	32,419	0	0	0	32,419
Wellston	15,824	0	0	0	150,318	203,017	0	0	369,159
Wellsville	0	0	0	0	59,511	111,402	0	0	170,913
Wentworth	0	0	0	0	5,743	0	0	0	5,743
Wentzville	0	0	0	0	193,100	3,118,989	689,945	0	4,002,034
West Alton	0	0	0	0	44,405	0	0	0	44,405
West Line	0	0	0	0	4,286	0	0	0	4,286
West Plains	0	0	0	0	383,454	4,089,916	0	0	4,473,370
West Sullivan	0	0	0	0	1,012	365	0	0	1,377
Westboro	0	0	0	0	7,574	0	0	0	7,574
Weston	0	0	0	0	63,590	218,433	24,385	0	306,408
Westphalia	0	0	0	0	11,944	35,137	2,055	0	49,136
Westwood	1,270	0	0	0	12,069	0	0	0	13,339
Wheatland	0	0	0	0	15,107	14,218	0	0	29,325

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	County Stock Insurance for St. Louis (c,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,i)	Local Option Use Tax (g,h,i)	Riverboat Gaming Taxes & Fees (i,j)	Total (Memorandum Only)
Wheaton	\$ 0	0	0	0	26,510	36,397	0	0	62,907
Wheeling	0	0	0	0	11,819	0	0	0	11,819
Whiteside	0	0	0	0	3,288	0	0	0	3,288
Whitewater	0	0	0	0	4,286	0	0	0	4,286
Wilbur Park	2,287	0	0	0	21,724	29,340	0	0	53,351
Wildwood	73,005	0	0	0	693,496	936,623	0	0	1,703,124
Willard	0	0	0	0	90,599	371,050	11,660	0	473,309
Williamsville	0	0	0	0	16,272	30,347	0	0	46,619
Willow Springs	0	0	0	0	84,814	343,830	0	0	428,644
Wilson City	0	0	0	0	8,739	0	0	0	8,739
Winchester	7,859	0	0	0	74,660	0	0	0	82,519
Windsor	0	0	0	0	126,680	214,522	0	0	341,202
Winfield	0	0	0	0	27,966	67,196	0	0	95,162
Winona	0	0	0	0	44,987	92,392	0	0	137,379
Winston	0	0	0	0	10,446	0	0	0	10,446
Woods Heights	0	0	0	0	29,464	28,245	1	0	57,710
Woodson Terrace	18,970	0	0	0	180,199	361,468	16,308	0	576,945
Woodridge	0	0	0	0	2,247	0	0	0	2,247
Worth	0	0	0	0	4,286	0	0	0	4,286
Worthington	0	0	0	0	3,704	0	0	0	3,704
Wright City	0	0	0	0	52,020	299,060	0	0	351,080
Wyaconda	0	0	0	0	14,441	8,040	0	0	22,481
Wyatt	0	0	0	0	15,648	8,466	0	0	24,114
Zalma	0	0	0	0	3,454	0	0	0	3,454
TOTALS	\$ 3,192,059	53,768	76,321	1,892,957	143,222,334	826,084,719	30,713,570	69,430,979	1,074,666,707

(a) See page 64 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 77.

(b) See page 34 for a description of county private car tax.

(c) See page 35 for a description of county stock insurance.

(d) See page 65 for a description of financial institutions tax. Cities are possible recipients of the tax.

(e) See pages 66 and 113 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle and motor fuel fees.

(f) See page 70 for a description of local sales tax.

(g) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 64 thru 66 and 70 because of a 1 to 12 month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 110, 111, and 113 thru 116.

(h) See page 70 for a description of local option use tax.

(i) See page 73 and 117 for a description of riverboat gaming gross receipt tax and admission fees.

(j) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 77.



Missouri Department of Revenue

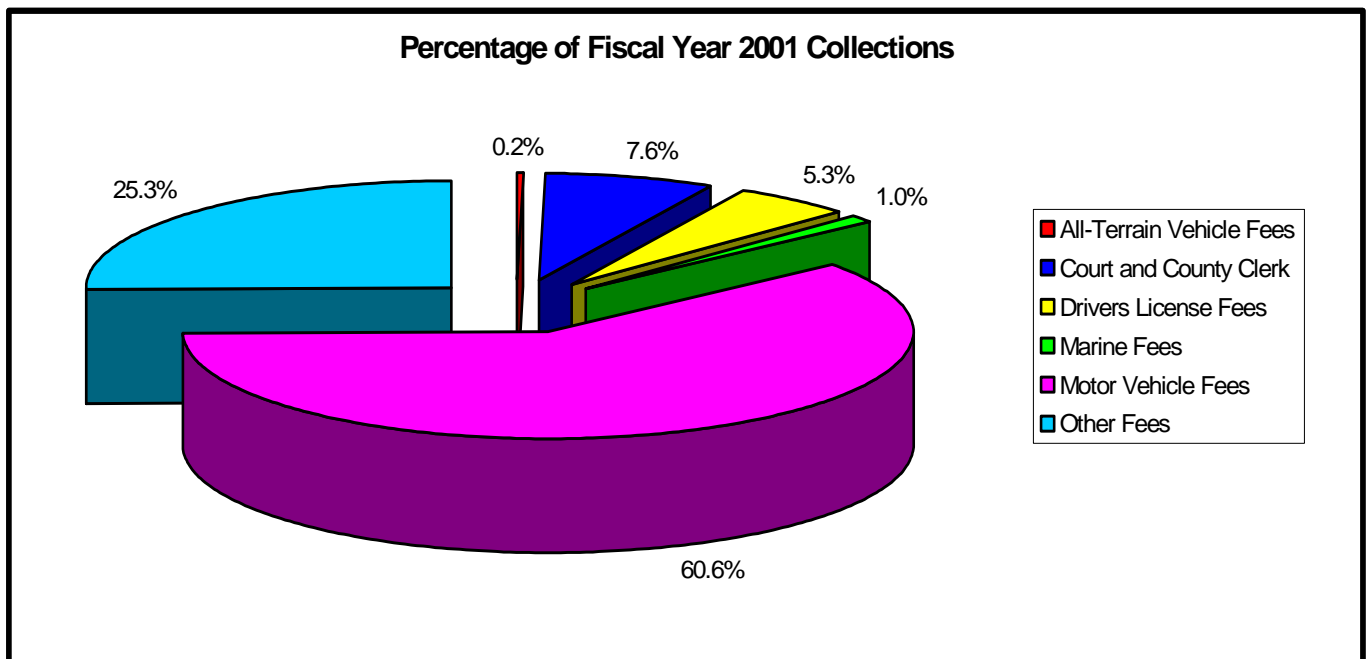
Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2001 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY 01 Amount Collected	FY 00 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$758,849	\$658,101	15.3 %
Court and County Clerk and Recorder Fees	35,003,256	35,648,179	-1.8
Drivers License Fees*	24,395,879	19,593,346	24.5
Marine Fees	4,742,899	4,892,827	-3.1
Motor Vehicle Fees*	277,308,019	246,583,354	12.5
Other Fees	115,643,608	120,609,739	-4.1
Total Collections	\$457,852,510	\$427,985,546	7.0 %

* Fiscal Year 2000 Drivers License and Motor Vehicle Fees are restated.



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

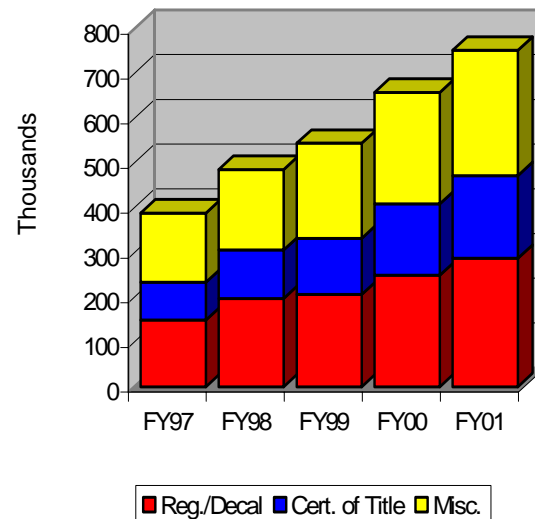
This is an annual fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY01 Amount Collected	Percent Increase/ Decrease From FY00
Cert. of Title	Variable	\$184,260	15.3 %
Grade Cross	\$0.25	6,441	40.7
Reg./Decal	10.00	287,333	15.3
Misc.	Variable	280,815	12.7
Total Collections		\$758,849	14.5 %

5 Year History of Collections



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 17 and 19, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

See next page for additional fee types and collection amounts.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Assoc/Probate	Variable	\$6,741,010	-12.7 %
Circuit Clerk	Variable	5,893,812	-0.4
Court Auto.	\$7.00	4,432,053	-3.8
Crime Victims	Variable	7,256,703	-8.3
Domestic	3.00	206,851	-11.7
Living Center	0.50	207,236	-8.5
Merchant	5.00	10,148	117.8
Motorcycle	2.75 to 20.00	1,074	11.0
Recorders	Variable	7,815,444	-2.4
School Bldg.	Variable	2,254,105	147.4
Pros. Attny.	0.50	184,820	11.2
Total Collections		\$35,003,256	-1.8 %

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

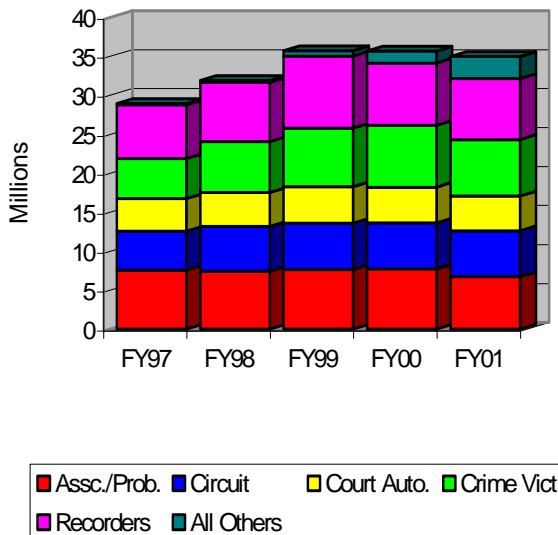
The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fees are authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

5 Year History of Collections



School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Department of Revenue.

Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. This fee is authorized by Section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

DRIVERS LICENSE FEES

Commercial Drivers License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

Fee Type	Rate*	FY01 Amount Collected	Percent Increase/ Decrease From FY00
CDL	\$5.00	\$250,270	0.1 %
Drivers License			
Operator	7.50/15.00	13,674,534	42.7
Chauffeur	15.00/30.00	2,445,396	41.0
Commercial	20.00/40.00	3,079,707	76.8
Motorcycle	7.50/15.00	1,230	86.4
ID Card	3.00/6.00	985,571	-25.1
Instr. Permit	Variable	325,893	17.8
Organ Donor	1.00	375,222	35.6
Reinstatement	Variable	3,061,541	-29.0
Misc.	Variable	196,515	88.7
Total Collections		\$24,395,879	24.5 %

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

DRIVERS LICENSE FEES (continued)

Organ Donor Contribution

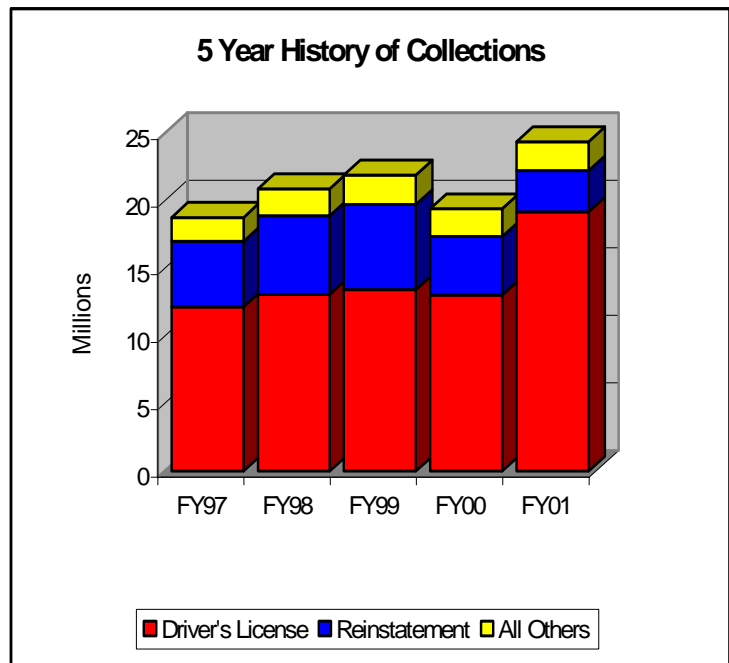
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within sixty days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

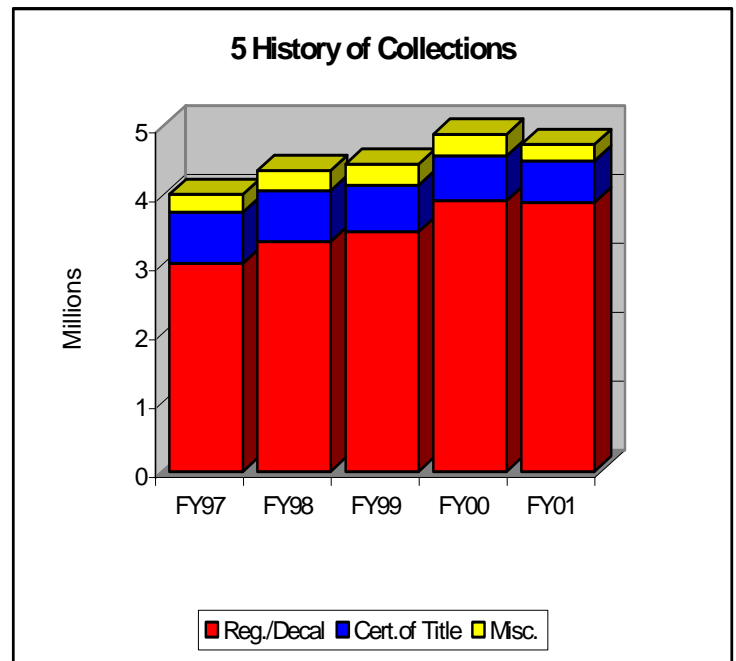
Fee Type	Rate	FY01 Amount Collected	Percent Increase/ Decrease From FY00
Cert. of Title	Variable	\$607,090	-6.4 %
Reg./Decal	Variable	3,898,430	-0.8
Misc.	Variable	237,379	-24.6
Total Collections		\$4,742,899	-3.1 %

Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis that is determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$1,423,748 collected by the Division of Motor Vehicle and Drivers Licensing and \$11,251 collected by the Highway Reciprocity Commission. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fee Type	Rate	FY01 Amount Collected	Percent Increase/ Decrease From FY00
Alt. Fuel Decal	Variable	\$224,221	-61.4 %
Apportioned	Variable	58,911,306	-9.8
Blindness Ed.	\$1.00	113,373	100.0
Cab Card	2.00	137,572	-8.4
Cert. of Title	8.50	16,982,364	-4.5
Dup. Plate	8.50	645,408	9.3
Grade Cross	0.25	1,434,999	89.4
Hunter Permit	25.00	1,600	36.2
Motor Fuel	10.00	80,468	-0.2
MV Trip Permit	Variable	4,182,660	8.6
Pro. Cab Card	2.00	11,586	-23.5
Recip. Trip	10.00	123,728	-8.6
Registration	Variable	165,256,652	27.4
Revenue Trnsf.	Variable	11,798	-22.1
World War II	10.00	10,492	100.0
72 Hr. License	5.00	730	-48.8
Misc.	Variable	29,179,062	5.7
Total Collections		\$277,308,019	12.5 %

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Trip Permit Fee

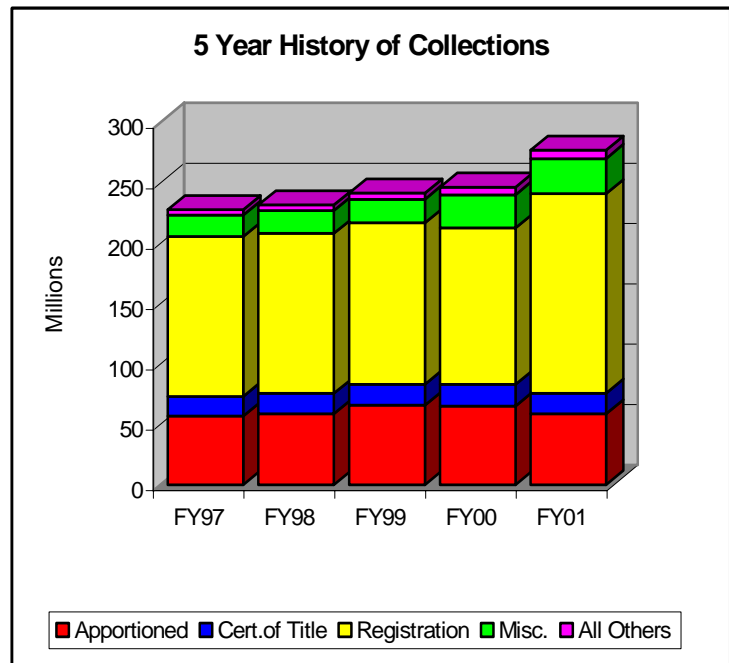
This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Effective July 1, 2000, two-year vehicle registration is available for even model year vehicles. Two-year registration was available for odd number model year vehicles in 2001. Two-year rates are double the one year rates.

See next page for additional fee types and collection amounts.



Registration Fee

This is an annual fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

MOTOR VEHICLE FEES (continued)

Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the Department of Revenue Information Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

OTHER FEES

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

<u>Fee Type</u>	<u>Rate</u>	<u>FY01 Amount Collected</u>	<u>Percent Increase/ Decrease From FY00</u>
Gaming	\$2.00	\$93,969,401	-4.5 %
IFTA Penalties	Variable	104,151	14.0
IRP Late Filer	100.00	141,100	-3.7
IRP Late Pymt.	Variable	127,008	10.3
MV Comm.	Variable	983,313	2.0
Petroleum	Variable	2,400,864	2.9
Publication	Variable	1,966,909	-8.1
Rural Electric	10.00	470	-2.1
Storage Tank	100.00	13,841,740	-3.4
Tire	0.50	2,084,752	2.4
Tobacco	100.00	23,900	5.3
Total Collections		\$115,643,608	-4.1 %

IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of one percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

See next page for additional fee types and collection amounts.

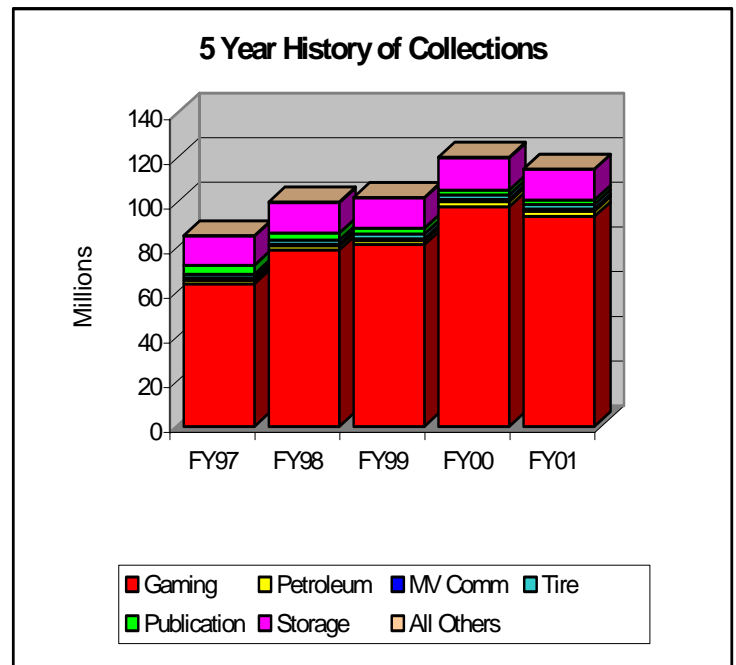
OTHER FEES (continued)

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.102, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$259,546 collected by the Division of Administration, \$74,747 collected by the Division of Taxation and Collection, \$1,810,905 collected by the Division of Motor Vehicle and Drivers Licensing, \$5,811 collected by the Highway Reciprocity Commission and \$1,257 collected by the Secretary of State. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.



Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

Storage Tank Fee

This is a surcharge on petroleum products and a fee collected from owners or operators of underground and aboveground storage tanks. The fee is authorized by Sections 319.129 and 319.132, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of carrying on such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

Unaudited

**DEPARTMENT OF REVENUE
DRIVERS LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

	Fiscal Year				
	2001	2000	1999	1998	1997
Licenses Issued					
Operator	1,328,095	1,277,300	1,311,832	1,318,528	1,226,071
Chauffeur	112,152	115,628	123,585	105,141	114,267
Commercial	98,015	87,056	90,565	90,186	76,168
Motorcycle	99	88	59	110	66
Identification Cards	190,232	175,551	162,227	140,919	114,481
Instruction Permits	196,888	177,635	169,355	164,040	161,840
Organ Donor	376,293	468,628	373,458	367,465	355,121
Record Searches	1,033,363	1,096,144	1,456,825	1,722,445	2,416,400
Reinstatements	74,771	76,857	74,000	67,280	55,960
Miscellaneous					
License Applications	79,200	85,489	79,382	65,134	51,173
School Bus Permits	15,271	4,470	4,280	4,476	9,077
Certified Records	4,198	4,551	3,990	5,057	6,433
Address Changes	15,525	12,723	8,667	4,798	4,337
Other	253,270	142,663	130,817	114,207	92,973
Total Drivers License Transactions	3,777,372	3,724,783	3,989,042	4,169,786	4,684,367
Percent Increase/Decrease From Prior Year	1.41%	-6.62%	-4.33%	-10.99%	4.82%

Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

	Fiscal Year				
	2001	2000	1999	1998	1997
Vehicle Registration					
Passenger	4,002,183	3,061,191	3,030,693	3,010,056	3,001,969
Trucks	1,650,894	1,301,773	1,276,624	1,252,507	1,243,735
Buses	13,022	12,812	11,512	11,263	11,382
Motorcycles	92,873	61,953	56,459	53,874	54,878
Trailers	334,023	350,833	324,797	345,548	350,875
Recreational Vehicles	27,699	21,972	21,776	22,188	22,175
Replacement Plates/Tabs	86,825	74,701	110,647	37,745	48,987
Miscellaneous	20,761	21,104	19,881	20,717	12,204
Titles					
Original	1,642,182	1,614,142	1,194,723	1,176,653	1,183,597
Lienholder	300,593	394,288	541,651	523,011	505,824
Duplicate	88,150	86,965	79,743	74,254	68,035
Salvage	60,776	29,686	52,272	49,722	49,680
Repossessed	34,523	54,973	28,274	29,170	29,649
Quick Title Fee	259,585	250,198	218,076	193,819	178,666
Miscellaneous	19,654	15,219	13,693	13,613	12,223
Temporary Permits	545,761	496,523	461,318	427,467	433,025
Miscellaneous					
License Transfers	361,177	390,908	392,899	375,471	329,806
Code L	5,802	169,206	526,900	510,308	493,736
Plate Reservations	225,020	168,652	166,847	168,451	144,166
Dealer Plates	78,867	76,480	73,889	70,787	56,289
Record Searches	365	115,109	146,939	83,599	91,572
Penalty Fees	736,836	752,477	730,434	626,241	663,287
Disabled Placards	323,917	307,293	280,380	279,863	271,526
Other	57,661	67,373	68,356	74,228	66,580
Total Motor Vehicle Transactions	<u>10,969,149</u>	<u>9,895,831</u>	<u>9,828,783</u>	<u>9,430,555</u>	<u>9,323,866</u>
Percent Increase/Decrease From Prior Year	<u>10.85%</u>	<u>0.68%</u>	<u>4.22%</u>	<u>1.14%</u>	<u>1.23%</u>

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

	Fiscal Year				
	2001	2000	1999	1998	1997
Marine Titles					
Watercraft Original Title	50,047	56,571	54,784	55,247	55,662
Watercraft Duplicate Title	2,671	2,629	2,338	2,263	2,144
Outboard Motor Original Title	30,774	35,400	46,371	57,566	58,082
Outboard Motor Duplicate Title	1,317	1,392	1,503	1,576	1,535
Other	4,240	1,275	1,304	1,149	1,193
Marine Registrations					
Watercraft/Motorboat Decals	112,429	119,405	113,504	116,500	114,011
Outboard Motor Decals	26,999	31,304	41,223	52,010	52,221
Documented Vessels	4,759	5,090	4,800	4,066	3,537
Miscellaneous					
Replacement Decals	746	1,279	1,718	2,600	1,588
Dealer Registrations	3,626	4,125	4,230	3,962	2,540
Watercraft Numbers	17,366	20,235	19,591	20,351	21,237
Title Penalties	4,968	5,471	5,839	5,844	6,095
Boat Identification Plates	686	750	814	946	954
Other	1,750	4,426	4,264	4,275	4,384
Total Marine Transactions	<u>262,378</u>	<u>289,352</u>	<u>302,283</u>	<u>328,355</u>	<u>325,183</u>
Percent Increase/Decrease From Prior Year	<u>-9.32%</u>	<u>-4.28%</u>	<u>-7.94%</u>	<u>0.98%</u>	<u>4.31%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

	Fiscal Year				
	2001	2000	1999	1998	1997
Titles	21,236	20,693	20,175	16,868	13,617
Registration/Decals	26,778	23,862	20,217	19,353	14,572
Miscellaneous	5,076	4,476	3,840	3,237	2,871
Total All-Terrain Vehicle Transactions	<u>53,090</u>	<u>49,031</u>	<u>44,232</u>	<u>39,458</u>	<u>31,060</u>
Percent Increase/Decrease From Prior Year	<u>8.28%</u>	<u>10.85%</u>	<u>12.10%</u>	<u>27.04%</u>	<u>15.05%</u>



Missouri Department of Revenue

Non-Appropriated Funds

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited with the State Treasurer's Office.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. Governor's Conference	\$ 93,584	39,688	133,272	0	----	0
Mo. State Fair Grandstand/Event Escrow Account	788,478	1,738,286	1,630,731	896,033	Cash	896,033
MSF Barrow Carcass Show	1	56,023	56,024	0	----	0
MSF Steer Carcass Show	253	113,127	113,380	0	----	0
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 1,977,137	529,670	2,172,800	334,007	Cash	334,007
Montgomery Ward Multistate Fund	1,063,118	21,103	0	1,084,221	Cash	1,084,221
Smithkline Beecham Settlement Fund	163,394	567	163,961	0	----	0
Baker & Taylor Litigation Expense Fund	48,566	686	49,252	0	----	0
Special Consumer Education Fund	1,464	25	0	1,489	Cash	1,489
Credit Source Settlement Fund	358,112	7,100	2,252	362,960	Cash	362,960
US Purchasing Exchange	9,041,147	21,741,840	30,782,987	0	----	0
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 2,745,940	29,038,258	29,654,361	2,129,837	Cash	2,129,837
Inmate Canteen Fund	3,505,256	26,717,350	25,765,656	4,456,950	Cash	4,456,950
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 227,340,215	216,403,490	156,949,395	286,794,310	Cash, TI	1,898,523,589
Missouri Development Finance Board	26,848,844	10,155,829	644,340	36,360,333	Cash, TI, Rec, Eq, Pre Exp	105,670,807
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf: Trust Fund	\$ 239,877	12,784	3,447	249,214	Cash, TN, CS, FA	259,652
Student and Activities Fund	48,778	189,395	183,017	55,156	Cash	55,156
Missouri School for the Blind: Trust Fund	6,934,541	536,802	1,657,422	5,813,921	Cash, TN, FA, CS	7,554,999
Activities Fund	18,782	184,635	182,671	20,746	Cash	20,746
Student Fund	18,957	9,187	15,094	13,050	Cash	13,050
Handicapped Children's Trust Fund	248,004	107,044	1,171	353,877	Cash, CS	364,607

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 288,555	212,484,295	212,625,156	147,694	Cash	147,694
Central Missouri State University:						
Current General Fund	14,416,477	40,438,511	35,958,352	18,896,636	Cash, CD, Inv	18,896,636
Current Restricted Fund	692,161	11,091,994	11,061,747	722,408	Cash, CD	722,408
Auxiliary Services Designated	593,048	23,608,832	23,663,732	538,148	Cash, CD, Inv	538,148
Loan Funds - Restricted Fund	7,292,230	521,318	716,121	7,097,427	TN	7,097,427
Endowment and Similar Restricted Fund	1,718,413	56,085	476,096	1,298,402	CD	1,298,402
Unexpended Plant Restricted Fund	6,511,841	1,051,869	1,561,242	6,002,468	Cash, CD	6,002,468
Harris-Stowe State College:						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 3,350,550	3,452,690	3,044,582	3,758,658	Cash, Rec	3,758,658
Other Revenues	290,074	261,010	229,162	321,922	Cash, Rec	321,922
Current Funds - Restricted:						
Federal Grants and Contracts	(259,071)	4,481,470	4,453,448	(231,049)	Cash, Rec	(231,049)
Other Revenue	482,443	552,491	632,523	402,411	Cash, Rec	402,411
Loan Fund	45,700	7,329	12,262	40,767	Rec	40,767
Agency Fund	182,380	16,834	24,588	174,626	Cash	174,656
Endowment	628,053	15,686	0	643,739	TI	643,739
Plant	6,177,907	344,913	372,069	6,150,751	Cash, Rec, TI	6,150,751
Lincoln University:						
Current Funds - Unrestricted	\$ 6,006,032	27,968,620	26,251,618	7,723,034	Cash, TI, Rec	7,723,034
Restricted Fund	336,081	11,259,772	11,229,691	366,162	Cash, TI, Rec	366,162
Auxiliary Fund	882,678	3,099,937	2,778,240	1,204,375	Cash, TI, Rec	1,204,375
Missouri Southern State College:						
Current Fund	\$ 2,092,306	22,970,929	23,615,745	1,447,490	Cash, Rec, Inv, TI, Pre Exp	4,567,374
Auxiliary Fund	481,120	3,876,792	4,099,388	258,524	Cash, Rec, Inv, TI	410,953
Plant Fund	81,843,474	25,058,063	19,097,970	87,803,567	Cash, Rec, Inv, TI	111,296,381

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001	Type of Asset (b)	Asset Value
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$	13,374,253	13,374,253	0	---	0
Interest Income	0	484,089	484,089	0	---	0
State Vocational Reimbursements	0	28,171	28,171	0	---	0
Reimbursement from Auxiliary	0	75,700	75,700	0	---	0
Miscellaneous Income	0	1,062,035	1,062,035	0	---	0
Auxiliary Services:						
Student Fees	0	1,083,400	1,083,400	0	---	0
Federal Government Income	0	40,050	40,050	0	---	0
Sales and Services	0	4,705,155	4,705,155	0	---	0
Interest Income	0	230,633	230,633	0	---	0
Other Income:						
Revenue Bond Proceeds	960,554	60,205	0	1,020,759	TN,Cash	1,020,759
Interest Income	0	25,291	25,291	0	---	0
District Taxation	0	741	741	0	---	0
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$	32,108,249	32,375,496	5,154,031	Cash,Inv,Rec	8,090,855
Auxiliary Enterprises	90,262	13,240,519	11,368,313	1,962,468	Cash,Inv,Rec	2,246,234
Restricted	406,477	5,262,002	5,094,841	573,638	Cash	610,647
Loan Fund	2,666,583	129,853	26,699	2,769,737	Cash,Rec	2,846,105
Endowment Fund	1,653,643	99,721	0	1,753,364	Cash	1,753,364
Plant Fund:						
Renewals and Replacements	1,304,671	176,601	1,283,812	197,460	Cash	3,378,469
Retirement of Indebtedness	1,777,572	2,022,410	3,409,816	390,166	Cash	612,136
Investment in Plant	134,201,342	0	0	134,201,342	Land,Bldg,Eq	134,201,342
<u>Southeast Missouri State University:</u>						
Current Fund	\$	77,950,690	72,756,769	23,854,766	Cash,TI,Rec	23,854,766
Loan Fund	4,292,696	189,280	(40,845)	4,522,821	Cash,Rec	4,522,821
Endowment and Similar Funds	3,851,830	403,549	0	4,255,379	TI	4,255,379
Plant Fund	181,603,811	11,370,728	11,374,704	181,599,835	Cash,Rec,Land,Bldg,Eq	181,599,835
Agency Fund	26,514	461,690	417,870	70,334	Cash	70,334

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

Name of Fund or Source	Balance		Expenditures	Balance		Type of Asset	Asset Value
	June 30, 2000	Receipts		June 30, 2001	(a)		
DEPARTMENT OF HIGHER EDUCATION (continued):							
Southwest Missouri State University:							
General Operating Fund:							
Undesignated Fund	\$ 16,191,407	52,081,746	48,115,113	20,158,040	TI, Inv, Pre Exp		20,158,040
Designated Fund	4,610,530	13,465,355	13,275,770	4,800,115	TI, Inv, Pre Exp		4,800,115
Auxiliary Enterprises:							
Bookstore	1,239,698	6,195,403	6,218,790	1,216,311	TI, Inv, Pre Exp, Rec		1,216,311
Parking	1,324,250	2,277,668	2,410,294	1,191,624	TI, Inv, Pre Exp, Rec		1,191,624
Athletics	608,502	5,544,528	5,566,306	586,724	TI, Inv, Pre Exp, Rec		586,724
Housing	5,887,647	16,305,057	16,781,488	5,411,216	TI, Inv, Pre Exp, Rec		5,411,216
Hammons Student Center	915,213	1,516,638	1,787,824	644,027	TI, Inv, Pre Exp, Rec		644,027
Performing Arts Center	(65,579)	912,515	732,058	114,878	TI, Inv, Pre Exp, Rec		114,878
Student Health Center	350,018	2,210,849	2,092,178	468,689	TI, Inv, Pre Exp, Rec		468,689
Restricted Fund	1,841,557	21,587,117	19,543,129	3,885,545	Rec		3,885,545
West Plains Fund	1,826,415	3,777,809	3,576,568	2,027,656	TI, Inv, Rec, Pre Exp		2,027,656
Truman State University							
Current Funds - Unrestricted	\$ 9,079,967	45,852,874	45,930,183	9,002,658	Cash, TI, Inv, Rec		8,346,331
Current Funds - Restricted	191,910	3,904,696	3,475,209	621,397	Cash, Rec		621,397
Loan Fund	3,799,441	163,290	87,971	3,874,760	Cash, Rec		3,874,760
Quasi-Endowment Fund	12,160,480	1,483,020	741,510	12,901,990	Cash, TI		12,959,060
Plant Fund	21,228,905	19,293,905	18,603,591	21,919,219	Cash, TI, Rec, CWIP		21,905,919
Development Fund Corporation:							
Loan Fund	2,156,754	(55,004)	9,360	2,092,390	Cash, TI, Rec		2,092,790
Endowment Fund	12,390,246	1,234,776	977,448	12,647,574	Cash, TI, Rec		12,874,540
University of Missouri:							
General Operating Fund	\$ 63,031,000	348,239,000	309,197,000	102,073,000	Cash, TI, Rec, Inv		141,534,000
Unrestricted Designated Fund:							
Sales and Services of Hospital	94,164,000	417,955,000	411,934,000	100,185,000			
Auxiliary Enterprises	195,000	143,372,000	146,123,000	(2,556,000)			
Service Operations	6,930,000	133,894,000	133,894,000	6,635,000			
Other	52,520,000	117,338,000	104,129,000	65,729,000			
Total Unrestricted Designated Fund	153,817,000	812,256,000	796,080,000	169,993,000	Cash, TI, Rec, Inv		235,711,000
Restricted Programs	84,093,000	256,997,000	253,603,000	87,487,000	Cash, TI, Rec, Inv		121,309,000

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 520,890,692	278,336,933	413,069,748	386,157,877	Cash	386,157,877
Trade Adjustment Allowance Program	(327,826)	6,248,837	5,694,572	226,439	Cash	226,439
Missouri Employment and Training Program	3,275	80,000	82,725	550	Cash	550
Disaster Unemployment Assistance Program	323	6,473	5,788	1,008	Cash	1,008
NAFTA Assistance Program	49,019	868,054	872,289	44,784	Cash	44,784
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	218,423	1,780,924	1,736,746	262,601	Cash	262,601
Bellevue Regional Center	549,712	2,485,395	2,606,500	428,607	Cash	428,607
Central Missouri Regional Center	248,895	3,753,097	3,746,982	255,010	Cash	255,010
Cottonwood Residential Treatment Center	816	4,390	4,341	865	Cash	865
Fulton State Hospital	274,036	2,409,604	2,360,467	323,173	Cash	323,173
Hannibal Regional Center	104,374	2,296,543	2,210,769	190,148	Cash	190,148
Hawthorn Children's Psychiatric Hospital	214	1,756	1,849	121	Cash	121
Higginsville Rehabilitation Center	120,150	1,237,314	1,246,670	110,794	Cash	110,794
Joplin Regional Center	410,956	2,709,783	2,417,470	703,269	Cash	703,269
Kansas City Regional Center	735,952	8,145,723	7,892,112	989,563	Cash	989,563
Kirksville Regional Center	94,552	1,164,560	1,127,016	132,096	Cash	132,096
Marshall Rehabilitation Center	153,830	2,067,741	2,038,581	182,990	Cash	182,990
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	1,044	44,731	42,248	3,527	Cash	3,527
Total Donated Stock	23,613	0	0	23,613	CS	18,473
Mid-Missouri Mental Health Center	172	83,322	83,474	20	Cash	20
Nevada Rehabilitation Center	137,738	886,829	867,671	156,896	Cash	156,896
Northwest Mo. Psychiatric Rehabilitation Center	198,807	1,223,735	1,245,923	176,619	Cash	176,619
Poplar Bluff Regional Center	150,438	1,869,417	1,795,259	224,596	Cash	224,596
Rolla Regional Center	394,704	2,479,817	2,336,951	537,570	Cash	537,570
Sikeston Regional Center	166,382	1,781,702	1,648,567	299,517	Cash	299,517
Southeast Mo. Mental Health	201,027	2,285,512	2,274,081	212,458	Cash	212,458
Southeast Mo. Residential Services	32,794	441,116	437,470	36,440	Cash	36,440
Southwest Mo. Mental Health	25,402	485,855	502,711	8,546	Cash	8,546
Springfield Regional Center	303,225	2,477,442	2,383,083	397,584	Cash	397,584
St. Louis Developmental Dis. Treatment Center	187,234	1,421,274	1,472,307	136,201	Cash	136,201
St. Louis Regional Center	771,277	8,608,992	8,617,328	762,941	Cash	762,941
St. Louis Psychiatric Rehabilitation Center	458,350	4,570,158	4,480,929	547,579	Cash	547,579
Western Missouri Mental Health	95,554	583,672	599,265	79,961	Cash	79,961

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 39,568	2,577,547	2,528,874	88,241	Cash,Repo	88,241
Missouri Savings Bond Account	9,812	1,095,429	1,099,566	5,675	Cash	5,675
Old Age Survivors Disability and Health Insurance Trust Fund	4,161	204,349,702	204,337,106	16,757	Cash	16,757
MO State Employees Deferred Comp. Fund	34,913	69,869,221	66,762,771	3,141,363	Cash	3,141,363
State of MO Cafeteria Plan Account	3,093	317,510	283,056	37,547	Cash	37,547
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	\$ 19,847	190	0	20,037	Cash	20,037
Personal Equipment Fund	2,008	109,683	111,507	184	Cash,Rec,Inv	17,440
Patrol Benefit Fund	35,950	1,257	3,500	33,707	Cash,CD	33,707
Missouri State Water Patrol:						
Div. of Water Safety Clothing Fund	1,764	14,089	12,962	2,891	Cash,Inv	2,886
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	182,917	2,355,231	2,417,282	120,866	Cash	120,866
Fiduciary Residents Cash Fund	0	43,242	39,363	3,879	Cash	3,879
Veterans' Home Foundation	165,357	261,000	225,227	201,130	Cash,CD,Rec,CS	201,130
Mo. Veterans' Home, Mexico:						
Assistance League	109,499	109,885	87,829	131,555	Cash,CD	131,555
Residents Cash Fund	65,685	2,194,467	2,196,117	64,035	Cash	64,035
Fiduciary Residents Cash Fund	2,667	84,455	71,708	15,414	Cash	15,414
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	484,544	62,627	28,592	518,579	Cash,CD	518,579
Residents Cash Fund	131,871	1,614,809	1,644,407	102,273	Cash	102,273
Fiduciary Residents Cash Fund	3,747	9,992	13,739	0	-----	0
Mo. Veterans' Home, St. James:						
Assistance League	264,920	110,106	109,792	265,234	Cash,CD	265,234
Residents Cash Fund	167,659	2,348,426	2,324,702	191,383	Cash	191,383
VA Fiduciary Fund	17	86,021	78,845	7,193	Cash	7,193
Social Security Beneficiaries Account	25	19,368	19,343	50	Cash	50
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	253,771	3,167,194	3,178,879	242,086	Cash	242,086
Veterans' Home Committee	53,240	368,594	306,910	114,924	Cash	114,924
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	0	610,570	594,575	15,995	Cash	15,995
Mo. Veterans' Commission						
Assistance League	25,323	64,256	48,385	41,194	Cash,CD	41,194
Residents Cash Fund	3,443	233,864	206,443	30,864	Cash	30,864

See page 129 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 5,550,514,716	106,090,880	223,644,300	5,432,961,296	Cash, Rec, TI, Eq	6,700,667,605
Administrative Law Judges and Legal Advisors Retirement System	13,275,622	802,586	790,437	13,287,771	Cash, Rec, TI, Eq	16,377,594
Judicial Plan	13,636,515	22,084,249	15,030,149	20,690,615	Cash, Rec, TI, Eq	25,111,196
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	104,207	23,731,596	23,596,435	239,368	Rec, TI	2,746,564
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Family Support Trust Fund	\$ 9,708,687	413,980,611	409,733,369	13,955,929	Cash, TI	13,955,929
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	387	759	761	385	Cash, Inv	45
Hogan Street Regional Youth Center Canteen Fund	390	510	851	49	Cash	49
Babler Lodge Canteen Fund	340	235	385	190	Cash	190
Watkins Mill Park Camp	1,836	2,086	2,571	1,351	Cash	1,351
W.E. Sears Youth Center	306	784	649	441	Cash	441
Excel School Canteen Fund	21	34	20	35	Cash	35
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 38,510,629	84,157,630	76,616,972	46,051,287	Cash, TB	46,051,287
Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan	2,433,687	80,993,480	78,308,188	5,118,979	Cash, Rec	5,118,979
Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash	778,561	32,493,109	33,184,798	86,872	Cash	86,872
Mo. Dept. of Trans. Comm. Self Ins. Plan-Invtmnts.	20,423,408	22,760,005	20,686,819	22,496,594	TB	22,496,594
Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow	207,637	215,775	210,327	213,085	TB	213,085
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.	298,891	1,249,917	1,248,115	300,693	Rec	300,693
Mo. Dept. of Trans. Finance Corp.-Highway	4,828,185	2,664,821	0	7,493,006	Cash	7,493,006
Mo. Dept. of Trans. Finance Corp.-Transit	20,902,419	15,827,357	10,779,738	25,950,038	Cash	25,950,038
Mo. Dept. of Trans. Finance Corp.-Transportation	39,319,606	12,273,180	15,989,813	35,602,973	Rec	35,602,973

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

Name of Fund or Source	Balance June 30, 2000	Receipts	Expenditures	Balance June 30, 2001 (a)	Type of Asset (b)	Asset Value
STATE TREASURER'S OFFICE:						
Corrections and Mental Health: Series A 1984: Construction Special Obligation Refunding Bond:	\$ 137,086	8,053	0	145,139	Cash,Repo,TN	105,972
Principal and Interest Reserve Fund	350,352 105,794	13,606,447 5,889	13,548,092 5,794	408,707 105,889	Cash,Repo,TN Cash,Repo,TN	409,028 105,972
Depreciation and Replacement State Building Special Oblig. Bonds 1988	7,293,285	412,059	293,285	7,412,059	Cash,Repo,TN	7,417,878
Arbitrage Rebate Escrow Arbitrage Owed to IRS Escrow	127,133 8,054	7,469 473	0 0	134,602 8,527	Cash,Repo,TN Cash,Repo,TN	134,708 8,534
State Information Center: Construction Capitol East Parking Facility: Operating Reserve	45,697 7,154	2,685 143	0 7,297	48,382 0	Cash,Repo,TN ----	48,419 0
BPB A20001: Const JCCC	0	127,257,402	0	127,257,402	Cash,Repo,TN	555,357,305
Const WMMHC	0	21,350,433	0	21,350,433	Cash,Repo,TN	21,367,194
Const DNR Building	0	17,994,647	0	17,994,647	Cash,Repo,TN	18,008,774
Const 220S Jefferson	0	7,917,786	7,900,000	17,786	Cash,Repo,TN	17,800
Cost of Issuance	0	150,479	125,925	24,554	Cash,Repo,TN	24,574
Principal and Interest	0	1,014,494	0	1,014,494	Cash,Repo,TN	1,015,320
TOTAL NON-APPROPRIATED FUNDS	\$ 7,420,894,899	4,124,029,085	4,036,385,210	7,508,538,774		11,069,293,222

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2000, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2000 Comprehensive Annual Financial Report.

(b) TI - Temporary Investments
FA - Federal Agency Securities
TN - Treasury Note
TB - Treasury Bill
Pre Exp - Prepaid Expenses
Rec - Accounts Receivable
Inv - Inventories
Bldg - Buildings
Repo - Repurchase Agreement
CWIP - Construction Work In Progress
Eq - Equipment
CD - Certificate of Deposit
CS - Common Stock

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported in the Agency Funds section beginning on page 32. Additional information about these funds is provided in the Notes to the Financial Statements.



Missouri Department of Revenue

State Treasurer's Report

These schedules provide data on fiscal year-end balances in various state funds and depositories that state funds are located, including the type of deposit.

**TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2001**

Month	Average Daily Balance of State Funds	Average Daily Invested Balance (a)	Average Daily Percentage of State Funds Invested
July 2000	\$ 2,954,724,309	3,115,418,116	105.44%
August	2,704,656,634	2,799,045,270	103.49%
September	2,647,382,750	2,726,743,521	103.00%
October	2,568,123,258	2,665,788,091	103.80%
November	2,459,733,473	2,563,574,064	104.22%
December	2,423,048,987	2,513,202,683	103.72%
January 2001	2,765,498,315	2,824,539,496	102.13%
February	2,681,834,231	2,786,732,105	103.91%
March	2,489,381,408	2,597,093,959	104.33%
April	2,591,546,201	2,638,014,814	101.79%
May	3,237,540,794	3,294,353,817	101.75%
June	3,158,855,078	3,292,856,066	104.24%
Daily Average (b)	\$ <u>2,723,527,120</u>	<u>2,818,113,500</u>	<u>103.47%</u>

Average Return on State
Funds Invested (c) 5.58%

(a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.

(b) Year-to-Date Weighted Average

(c) Represents Year-to-Date

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

Location	Bank	Balance
Altenburg	Peoples Bank of Altenburg	\$ 17,000
Alton	Alton Bank	2,062,500
Appleton City	Community First Bank	3,095,350
Ash Grove	Bank of Ash Grove	2,040,000
Auxvasse	United Security Bank	200,000
Belgrade	Belgrade State Bank	3,110,083
Belle	Belle State Bank	3,199,000
Belton	BANK 10	558,684
Bernie	1st Community Bank, Missouri	2,785,000
Bethany	BTC Bank	3,257,280
Bloomsdale	Bank of Bloomsdale	6,024,000
Blythedale	Citizens Bank	131,700
Bolivar	Bank of Bolivar	2,674,500
Boonville	Boonslick Bank	80,000
Bowling Green	Community State Bank	3,080,000
Branson	Ozark Mountain Bank	5,000,000
Brunswick	Chariton County Bank	300,000
Buffalo	O'Bannon Banking Company	750,000
Bunceton	Bunceton State Bank	135,366
Butler	BC National Banks	633,599
Cabool	Cabool State Bank	317,297
Cameron	Horizon State Bank	121,319
Canton	Canton State Bank	26,000
Cape Girardeau	Bank of America, N.A.	633,456
Carrollton	The First National Bank of Carrollton	40,000
Carthage	Hometown Bank, N.A.	40,676
Carthage	Southwest Missouri Bank	1,570,000
Caruthersville	First State Bank and Trust Company, Inc.	1,503,999
Cassville	Freedom Bank of Southern Missouri	95,000
Chamois	United Bank of Chamois	441,583
Charleston	First Security State Bank	1,450,000
Chesterfield	Founders Bank	1,000,000
Chillicothe	Chillicothe State Bank	855,000
Chillicothe	Citizens Bank & Trust Company	600,681
Clayton	Enterprise Bank	100,000

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

Location	Bank	Balance
Clayton	First National Bank of St. Louis	\$ 5,518,467
Clayton	Truman Bank	1,000,000
Cole Camp	The Citizens-Farmers Bank of Cole Camp	243,972
Columbia	Boone County National Bank	254,000
Columbia	Boone National Savings and Loan Association	100,000
Columbia	First National Bank & Trust Company	261,949
Concordia	Concordia Bank	2,060,972
Crane	Stone County National Bank	340,000
Creighton	Bank of Creighton	418,386
Crocker	Bank of Crocker	5,308,810
Cuba	First Community National Bank	100,000
Cuba	Peoples Bank	4,000,000
De Soto	State Bank of Jefferson County	750,000
Des Peres	Reliance Bank	6,000,000
Doniphan	Peoples Community State Bank	100,000
Earth City	Frontenac Bank	5,000,000
Edina	The Citizens Bank of Edina	2,123,497
El Dorado Springs	Community Bank of El Dorado Springs	500,000
El Dorado Springs	Tri-County State Bank	81,120
Eldon	Citizens Bank of Eldon	1,877,560
Excelsior Springs	Community Bank of Excelsior Springs, A Savings Bank	2,900,000
Fairport	The Bank of Fairport	200,000
Farmington	First State Community Bank	5,893,125
Fayette	Commercial Trust Company	345,000
Freeburg	Bank of Freeburg	110,000
Fulton	Bank Star One	38,000
Fulton	The Callaway Bank	4,144,621
Glasgow	Glasgow Savings Bank	42,000
Glasgow	Tri-County Trust Co.	1,520,032
Greenfield	Citizens Home Bank	900,000
Hale	Farmers & Merchants Bank of Hale	1,139,000
Hamilton	Bank Northwest	1,515,000
Hannibal	Hannibal National Bank	1,010,000
Harrisonville	Winterset State Bank	3,750,000
Hayti	Bank of Hayti	1,000,000

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

Location	Bank	Balance
Holden	Bank of Holden	\$ 1,747,302
Holden	Farmers & Commercial Bank	445,556
Houston	First National Bank	88,700
Hume	Hume Bank	495,900
Iberia	Bank of Iberia	315,000
Irondale	UNICO Bank	9,600,000
Jefferson City	Central Trust Bank	23,080,590
Jefferson City	Jefferson Bank of Missouri	11,086,825
Jefferson City	Premier Bank	8,441,783
Jefferson City	The Exchange National Bank	16,172,000
Jefferson City	Union Planters Bank, N.A.	1,078,191
Joplin	Arvest Bank	614,950
Kahoka	Exchange Bank of Northeast Missouri	66,472
Kahoka	Kahoka State Bank	606,984
Kansas City	Blue Ridge Bank and Trust Co.	12,000,000
Kansas City	Central Bank of Kansas City	2,000,000
Kansas City	Commerce Bank, N.A.	13,041,821
Kansas City	Douglass National Bank	1,500,000
Kansas City	Firststar Bank, N.A.	1,245,972
Kansas City	Missouri Bank and Trust Company	225,000
Kansas City	NorthStar Bank, N.A.	4,000,000
Kansas City	UMB Bank, n.a.	665,010
Kansas City	Union Bank	11,680,000
Kearney	Kearney Commercial Bank	2,500,000
Kennett	Kennett National Bank	850,000
Kirksville	Bank of Kirksville	4,514,003
Kirksville	Northeast Missouri State Bank	10,000
Knob Noster	First Community Bank	7,108,947
La Belle	The Bank of La Belle	510,000
La Grange	Farmers & Merchants Bank	270,000
La Plata	La Plata State Bank	50,931
Lamar	Lamar Bank & Trust Company	910,000
Lawson	Lawson Bank	440,000
Lebanon	Laclede County Bank	115,000
Lee's Summit	First National Bank of Missouri	1,442,916

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

Location	Bank	Balance
Lewistown	United State Bank	\$ 527,000
Liberty	Clay County Savings and Loan Association	2,000,000
Lincoln	Farmers Bank of Lincoln	4,950,000
Linn	Linn State Bank	4,259,500
Linn	Mid America Bank	691,678
Lohman	Farmers Bank	100,000
Louisiana	The Mercantile Bank	8,000,000
Macon	Macon-Atlanta State Bank	369,898
Malden	First National Bank	244,000
Mansfield	Bank of Mansfield	200,000
Maplewood	Citizens National Bank of Greater St. Louis	18,003,100
Maplewood	Pioneer Bank & Trust Co.	3,000,000
Marceline	Regional Missouri Bank	712,699
Marshall	Community Bank of Marshall	19,214
Marshfield	Southern Missouri Bank of Marshfield	2,750,000
Maryville	Bank Midwest, N.A.	640,136
Maysville	Independent Farmers Bank	1,355,163
Memphis	Community Bank of Memphis	11,900
Metz	Metz Banking Co.	100,000
Mexico	First National Bank of Audrain County	1,427,000
Mexico	Martinsburg Bank and Trust	1,100,612
Moberly	Bank of Cairo & Moberly	655,000
Moberly	City Bank and Trust Company	6,000,000
Monticello	Bank of Monticello	3,315,444
Montrose	Montrose Savings Bank	316,400
Mount Vernon	First National Bank	200,000
Mountain Grove	Sun Security Bank of America	2,908,879
Neosho	Community Bank and Trust	406,782
Nevada	First National Bank	1,837,757
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	7,348,000
Norborne	Citizens Bank of Norborne	400,000
North Kansas City	Norbank	1,040,000
Odessa	Bank of Odessa	3,200,000
Osage Beach	Central Bank of Lake of the Ozarks	510,200

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

Location	Bank	Balance
Osage Beach	First Bank of the Lake	\$ 500,000
Osceola	St. Clair County State Bank	1,375,585
Ozark	Ozark Bank	7,500,000
Palmyra	Palmyra State Bank	671,154
Paris	Paris National Bank	517,083
Park Hills	Bank Star of the LeadBelt	1,637,000
Pattonsburg	Guaranty Bank & Trust	139,455
Perry	Perry State Bank	1,148,536
Perryville	The Bank of Missouri	516,194
Platte City	Platte Valley Bank of Missouri	69,000
Poplar Bluff	First Missouri State Bank	432,752
Portageville	Farmers Bank of Portageville	2,000,000
Princeton	Citizens Bank of Princeton	59,000
Purdy	First State Bank of Purdy	1,533,195
Republic	Countryside Bank	800,000
Rhineland	Peoples Savings Bank	3,000,000
Rich Hill	Security Bank	850,000
Rock Port	Citizens Bank & Trust	925,000
Rolla	Central Federal Savings and Loan Association of Rolla	100,000
Rolla	Phelps County Bank	2,536,000
Salem	Town and Country Bank	98,688
Salisbury	Merchants & Farmers Bank	60,000
Savannah	Farmers State Bank of Northern Missouri	1,038,400
Schell City	Farmers State Bank, S/B	75,000
Sedalia	Central Bank of Missouri	1,600,120
Sedalia	Community Bank of Pettis County	910,424
Sedalia	Third National Bank	1,104,301
Sikeston	Montgomery First National Bank	5,688,502
Silex	Silex Banking Co.	815,000
Sparta	The Citizens Bank of Sparta	310,000
Springfield	Empire Bank	4,015,873
Springfield	Liberty Bank	15,353,436
Springfield	The Bank	1,500,000
St. Clair	The Farmers & Merchants Bank	4,800,000
St. Elizabeth	Bank of St. Elizabeth	1,572,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001**

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
St. Joseph	Provident Bank, F.S.B.	\$ 5,100,000
St. Louis	Allegiant Bank	2,066,800
St. Louis	Bremen Bank and Trust Co.	2,500,000
St. Louis	Concord Bank	2,500,000
St. Louis	Firststar Bank Missouri, N.A.	18,569,090
St. Louis	Lindell Bank & Trust Company	331,000
St. Louis	South Side National Bank in St. Louis	8,100,000
St. Louis	Southwest Bank of St. Louis	2,100,000
St. Robert	Security Bank of Pulaski County	4,000,000
Stanberry	Farmers State Bank	393,380
Ste. Genevieve	Bank of Ste. Genevieve	65,000
Steele	Bank Star of the BootHeel	925,000
Sullivan	Bank of Sullivan	19,100
Sullivan	Progress Bank of Missouri	1,250,000
Summersville	Community Bank, N.A.	807,809
Sunrise Beach	Community Bank of the Ozarks	1,000,000
Thayer	Bank of Thayer	1,756,125
Union	United Bank of Union	1,125,000
Unionville	Putnam County State Bank	588,362
Urbana	The Bank of Urbana	1,098,737
Viburnum	Quad County State Bank	410,000
Vienna	Maries County Bank	1,635,000
Warrensburg	First Central Bank	900,000
Washington	Bank of Washington	3,165,000
West Plains	Community First National Bank of West Plains	90,000
Weston	Bank of Weston	630,000
Wyaconda	Peoples Bank	<u>848,966</u>
TOTAL		\$ <u><u>453,435,866</u></u>

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements By Transfer	Balance June 30, 2001
			By Transfer		By Warrant			
General Revenue	\$ 776,602,798	7,439,680,196	861,805,577		5,251,715,274	3,387,676,036		438,697,261
Abandoned Fund Account	671,421	44,734,558	500,000		11,016,401	32,090,519		2,799,059
Abandoned Mine Reclamation	709,252	96,913	0		0	432		805,733
Academic Scholarship	321,932	277,841	15,787,000		16,059,000	0		327,773
ADA Compliance	1,566,973	1,139	0		1,206,119	78,730		283,263
Adjutant General Revolving	244,176	51,341	0		184,355	850		110,312
Adjutant General-Federal	1,575,342	19,066,717	0		16,603,450	2,778,965		1,259,644
Advantage Missouri Trust	36,860	510,755	2,930,969		3,395,678	0		82,906
Agricultural Product Utilization Grant	417,500	13,983	0		357,944	122		73,417
Agricultural Product Utilization Loan Program	8	42	0		32	16		2
Agriculture Development	55,582	230,040	0		191,596	29,604		64,422
Alternative Care Trust	1,917,619	8,857,406	0		8,763,349	0		2,011,676
Animal Care Reserve	206,352	291,963	0		283,269	71,871		143,175
Animal Health Laboratory Fees	235,049	345,472	0		316,507	16,017		247,997
Apple Merchandising	11,214	3,336	11		4,164	11		10,386
Aquaculture Marketing Development	0	10,130	143		10,130	143		0
Asbestos Fee Subaccount	942,537	319,300	0		142,970	113,656		1,005,211
Assistive Technology Loan Revolving	0	4,704	465,000		0	0		469,704
Athletic	351,203	155,327	0		0	100,548		405,982
Attorney General's Anti-Trust	801,742	5,000	125,000		531,323	86,160		314,259
Attorney General's Court Costs	11,644	12,206	180,000		154,691	260		48,899
Attorney General's Federal and Other	663	1,014,947	0		827,059	142,338		46,213
Aviation Trust	6,197,404	5,411,709	0		2,974,475	41,374		8,593,264
Babler State Park	939,903	216,207	0		267,952	51,265		836,893
Bingo Proceeds for Education	7,078,673	3,912,467	0		4,849,005	231,701		5,910,434
Blind Pension	5,735,291	19,448,160	2,057,862		16,788,161	2,503,764		7,949,388
Blindness Education, Screening, and Treatment	0	113,420	0		0	0		113,420
Board of Accountancy	1,161,717	583,383	0		372,799	237,830		1,134,471
Board of Barber Examiners	150,580	167,059	0		35,898	175,242		106,499
Board of Chiropractic Examiners	165,890	593,745	0		99,519	181,373		478,743
Board of Cosmetology	1,679,622	743,222	7		126,741	1,271,705		1,024,405
Board of Embalmers and Funeral Directors	657,413	153,483	0		90,956	390,211		329,729
Board of Geologist Registration	88,133	95,475	0		0	82,460		101,148
Board of Optometry	164,913	131,769	0		25,082	68,852		202,748
Board of Pharmacy	1,451,661	1,814,011	0		781,457	441,224		2,042,991

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Disbursements By Transfer		Balance June 30, 2001
			By Transfer			By Transfer		
Board of Podiatry	\$ 114,478	8,886	0		8,899	39,006		75,459
Board of Registration for Healing Arts	5,179,330	3,177,264	7,980		2,063,820	1,126,398		5,174,356
Bridge Scholarship	1,335,986	583	0		0	1,336,569		0
Budget Reserve	0	8,498,480	493,782,569		0	50,301,550		451,979,499
Budget Stabilization	142,777,246	3,671,128	0		0	146,448,374		0
Cash Operating Reserve-General Revenue	293,425,824	7,185,122	0		0	300,610,946		0
Central Check Mailing Service Revolving	23,361	0	163,472		168,824	11,029		6,980
Chemical Emergency Preparedness	746,644	702,057	11,700		732,215	77,011		651,175
Child Labor Enforcement	30,107	97,597	0		72,377	11,332		43,995
Child Support Enforcement Collections	11,139,043	16,650,434	0		14,729,279	5,297,943		7,762,255
Children's Service Commission	16,763	1,016	0		1,136	12		16,631
Children's Trust	4,302,138	3,048,120	157,531		3,137,486	119,412		4,250,891
Clinical Social Workers	559,955	261,550	0		0	253,191		568,314
Coal Mine Land Reclamation	846,917	153,675	0		75,336	16,641		908,615
Committee for Deaf Certification of Interpreters	3,320	72,378	0		48,506	5,675		21,517
Committee of Professional Counselors	564,397	385,639	0		0	533,138		416,898
Commodity Council Merchandising	21,641	190,048	4,526		168,750	22,977		24,488
Compulsive Gamblers	111,115	1,269	46,612		139,913	8,958		10,125
Concentrated Animal Feeding Operation	118,759	36,228	0		0	452		154,535
Confederate Memorial Park	123,329	7,508	0		0	85		130,752
Conservation Commission	27,911,407	141,536,890	368,667		138,803,031	13,979,481		17,034,452
Correctional Substance Abuse Earning	86,723	89,083	0		899	237		174,670
County Aid Road Trust	116	0	0		0	0		116
Crime Victims' Compensation	8,463,246	5,012,269	0		5,457,440	267,365		7,750,710
Criminal Justice Network/Tech	163,278	972,759	1,643,049		720,206	1,507,968		550,912
Criminal Record System	4,856,861	3,380,007	0		1,977,155	174,144		6,085,569
Crippled Children	376,064	73,625	0		9,928	51		439,710
Deaf Relay Service	7,379,884	5,274,578	726,395		4,260,498	1,762,628		7,357,731
Debt Offset Escrow	10,076,605	694,573	10,512,884		3,298,731	475,424		17,509,907
Dept. of Agriculture-Federal	22,321	887,764	0		802,158	90,747		17,180
Dept. of Corrections-Federal	2,587,151	8,014,954	0		7,219,217	917,982		2,464,906
Dept. of Economic Dev. Administrative	290,726	78,729	1,679,861		1,424,953	402,761		221,602
Dept. of Economic Dev. -Comm. Dev. Block. Grnt. Pass-thru	5,722	32,480,804	0		32,450,790	0		35,736
Dept. of Economic Dev. -Comm. Dev. Block Grant Admin.	35,093	1,051,706	0		816,497	223,825		46,477
Dept. of Economic Dev. -Council Arts Federal and Other	33,347	503,487	0		434,266	90,326		12,242

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2001
			By Transfer			By Transfer		
Dept. of Economic Dev.-Federal and Other	\$ 70,916	104,120	0		114,277	31,697		29,062
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	129	0	0		0	0		129
Dept. of Economic Dev.-Women's Council-Federal	5,433	0	0		0	0		5,433
Dept. of Elementary and Secondary Education-Fed. and Other	2,606,482	504,495,706	4,410,123		500,070,533	10,211,904		1,229,874
Dept. of Health Document Services	108,408	90,284	0		40,622	108,219		49,851
Dept. of Health Interagency Payments	242,963	6,206	2,778,038		2,804,023	26		223,158
Dept. of Health-Donated	801,302	1,399,653	0		1,416,751	36,432		747,772
Dept. of Health-Federal	5,202,042	206,027,042	1,948,877		201,619,062	10,407,770		1,151,129
Dept. of Higher Education-Federal	31,712	2,024,515	15,000		1,180,232	864,808		26,187
Dept. of Insurance Dedicated	8,621,390	8,808,371	0		5,995,102	2,244,654		9,190,005
Dept. of Labor and Industrial Relations-Administrative	0	142,383	8,372,380		5,804,311	2,326,655		383,797
Dept. of Labor and Industrial Relations-Crime Victims' Fed.	95,199	710,163	0		708,344	750		96,268
Dept. of Mental Health-Federal	61,697,526	85,226,262	3,844,514		89,198,743	5,976,481		55,593,078
Dept. of Natural Resources-Air Pollution Fee	14,196,181	7,881,889	0		7,450,208	2,447,383		12,180,479
Dept. of Natural Resources-Cost Allocation	1,743,982	2,306	9,294,783		8,103,044	2,079,281		858,746
Dept. of Natural Resources-Federal and Other	2,981,637	36,093,180	54,836		27,677,360	4,929,410		6,522,883
Dept. of Natural Resources-Protection	559,943	34,677	0		1,920	11,252		581,448
Dept. of Public Safety-Federal	1,858,163	29,241,028	243,000		30,127,391	876,681		338,119
Dept. of Public Safety-Highway Safety	213,398	5,002,225	0		4,759,940	327,140		128,543
Dept. of Public Safety-Juvenile Act Incentive Block Grant	7,626,596	371,526	0		2,786,582	15,583		5,195,957
Dept. of Revenue Information	664,532	2,018,516	5,446		730,729	1,445,650		512,115
Dept. of Revenue-Federal	214,946	178,799	0		175,147	6,517		212,081
Dept. of Social Services-Admin. Trust	241,972	204,115	4,763,305		4,255,207	217,941		736,244
Dept. of Social Services-Educational Improvement	3,850,534	4,735,916	0		4,437,014	1,293,685		2,855,751
Dept. of Social Services-Federal and Other	14,600,515	19,211,309	0		19,760,338	12,924,213		1,127,273
Design and Construction-Donated	9	0	0		0	0		9
Dietitian	0	93,820	0		0	0		93,820
Division of Aging Donations	1,599	0	0		0	0		1,599
Division of Aging Elderly Home Delivered Meals Trust	88,453	566	126,390		98,650	15,011		101,748
Division of Aging Federal and Other	2,342,779	50,147,194	2		45,398,756	5,199,311		1,891,908
Division of Credit Unions	334,940	1,033,340	0		774,932	233,709		359,639
Division of Family Services Donations	261,633	23,488	0		11,162	1,126		272,833
Division of Family Services-Administrative	12,916,096	568,525,756	5,223		517,550,175	49,329,248		14,567,652
Division of Finance	1,260,473	6,469,381	187,264		4,849,388	2,394,380		673,350
Division of Job Development and Training	3,336,531	72,896,173	3,728,730		68,285,887	9,055,583		2,619,964

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2001
			By Transfer			By Transfer		
Division of Labor Standards-Federal	\$ 28,424	787,957	0		611,226	191,539		13,616
Division of Savings and Loan Supervision	28,569	38,832	0		0	26,709		40,692
Division of Tourism Suppl. Revenue	3,524,625	3,026	15,055,481		13,820,021	578,349		4,184,762
Division of Veterans Affairs-Federal	614,857	2,770,934	0		2,364,812	771,711		249,268
Division of Youth Services-Federal and Other	2,406,578	18,195,914	0		16,046,267	3,907,225		649,000
Domestic Relations Resolution	367,203	206,851	0		1,966	2,383		569,705
Dry-Cleaning Environmental Responsibility Trust	0	208,690	0		0	0		208,690
Early Childhood Development, Education, and Care	45,465,648	2,745,383	30,538,114		31,925,085	3,002,938		43,821,122
Economy Rate Television Service	0	50	0		0	0		50
Elevator Safety	0	85,906	0		0	0		85,906
Endowed Care Cemetery	241,779	135,582	0		0	158,398		218,963
Energy Set-Aside Program	14,135,697	3,383,401	10,000,000		5,042,275	140,641		22,336,182
Escheats	6,287,398	1,452,869	0		285,627	581,849		6,872,791
Excellence in Education	1,004,463	1,665,727	230,111		1,627,184	173,313		1,099,804
Facilities Maintenance Reserve	22,768,361	2,082,512	22,586,147		15,380,587	1,090,115		30,966,318
Fair Share	2,332,105	23,394,884	0		23,289,024	331,981		2,105,984
Family Support Loan Program	97,058	82,114	0		63,897	280		114,995
Federal and Other	11,263	1,261,647	60,000		1,270,061	60,000		2,849
Federal Drug Seizure	3,809,785	1,049,967	26,185		610,800	2,037,664		2,237,473
Federal Reimbursement Allowance	27,780,449	447,628,183	174,190,415		452,055,130	174,396,777		23,147,140
Federal Student Loan Reserve	34,595,580	27,024,108	19,166,359		45,448,048	8,378,849		26,959,150
Federal Surplus Property	1,508,761	2,367,182	26,224		1,911,547	300,040		1,690,580
FEIMA-Crime Insurance Program	0	409,484	0		409,484	0		0
Fine Collections Center Internal Revolving	0	10,129	0		0	0		10,129
Firing Range Fee	1,434	0	0		0	0		1,434
Fourth State Building A98	19,036,607	1,218,101	0		4,637,410	267,143		15,350,155
Fourth State Building B&I Ser. A95	6,008,573	382,473	5,446,967		5,720,220	4,811		6,112,982
Fourth State Building B&I Ser. A96	10,049,005	639,373	9,028,320		9,565,913	8,116		10,142,669
Fourth State Building B&I Ser. A98	3,777,876	243,340	3,375,387		3,590,225	2,148		3,804,230
Gaming Commission	6,835,388	55,627,440	0		13,373,547	44,398,431		4,690,850
Gaming Commission Bingo	17,394	12,446	0		25,511	1,791		2,538
Gaming Proceeds for Education	13,749,083	188,341,343	0		2,338,295	186,335,388		13,416,743
General Revenue Reimbursements	10,797,459	23,293,258	0		7,695,206	19,894,765		6,500,746
Governor's Committee on Employment of the Handicapped-Fed.	166,405	935,608	251,494		531,578	117,434		704,495
Grade Crossing Safety Account	4,414,151	1,445,219	0		972,089	14,698		4,872,583

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements		Balance June 30, 2001
			By Transfer	By Warrant	By Transfer	By Warrant	
Grain Inspection Fees	\$ 442,300	1,516,675	19,616	1,293,165	345,191		340,235
Guaranty Agency Operating	8,612,013	25,632,810	2,017,325	9,432,357	19,858,867		6,970,924
Handicapped Children's Trust	846	0	0	823	0		23
Hazardous Waste	596,416	2,706,397	4,302	1,566,771	777,546		962,798
Hazardous Waste Remedial	3,573,649	1,949,971	67,566	1,592,756	1,168,613		2,829,817
Health Access Incentive	1,979,962	135,490	4,134,421	5,618,963	48,085		582,825
Health Initiatives	9,320,373	32,118,466	0	28,049,307	5,090,812		8,298,720
Health Spa Regulatory	69,515	6,700	0	0	54		76,161
Healthy Families Trust	0	338,230,653	0	0	126,900,000		211,330,653
Hearing Instrument Specialist	84,605	73,118	0	0	66,304		91,419
Higher Education PL105-33 Interest Account	1,511,025	1,315,570	0	760,029	14,327		2,052,239
Higher Education PL105-33 Recall Account	19,453,002	0	6,484,334	0	0		25,937,336
Highway Patrol Academy	483,302	418,764	144,143	567,907	14,298		464,004
Highway Patrol Inspection	3,305,943	1,244,040	0	31,304	1,998,995		2,519,684
Highway Patrol Motor Vehicle Revolving	4,185,382	5,758,708	630,721	5,988,363	69,088		4,517,360
Historic Preservation Revolving	760,279	354,008	865,677	485,209	22,901		1,471,854
House of Representatives Revolving	4,664	23,659	0	27,982	260		81
Human Rights Commission-Federal	1,168,794	903,390	0	499,794	179,994		1,392,396
Independent Living Center	403,768	207,236	0	193,656	13,091		404,257
Infrastructure Development	0	0	1,380,000	1,380,000	0		0
Inmate Incarcerated Reimbursement Account Revolving							
Inmate Revolving	147,400	71,335	0	23,107	11,010		184,618
Insurance Examiners	2,009,020	3,994,672	0	3,168,828	277,967		2,556,897
Intergovernmental Transfer	506,241	7,366,070	96,311	6,078,852	1,366,533		523,237
Interior Design Council	0	2,000,000	0	0	0		2,000,000
		19,975	0	0	0		19,975
International Trade Show Revolving	22,026	192,197	0	141,935	4,453		67,835
Judiciary Education and Training	203,298	366	3,126,075	2,950,353	184,898		194,488
Kid's Chance Scholarship	51,193	4,517	50,000	0	0		105,710
Landscape Architectural Council	24,059	27,225	0	0	35,622		15,662
Legal Defense and Defender	472,424	909,152	0	1,183,811	34,118		163,647
Library Networking Fund	44,362	38,340	865,677	933,275	0		15,104
Licensed Perfusionists	7,980	0	0	0	7,980		0
Lieutenant Governor-Federal and Other	4,605	2,281,677	0	2,241,107	30,808		14,367
Light Rail Safety	1,694	11,500	0	0	13,164		30
Livestock Brands	415	23,089	51	12,862	1,589		9,104

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements By Transfer	Balance June 30, 2001
			By Transfer		By Warrant			
Livestock Dealer Law Enforcement and Administration	\$	3,537	0	8,641			35	45
Livestock Sales and Markets Fees		12,895	0	8,608			15,478	74
Local Records Preservation		1,454,484	0	1,480,960			385,134	1,141,354
Lottery Enterprise		260,168,657	0	110,765,735			159,681,812	12,690,946
Lottery Proceeds		45	156,918,454	192,169,281			32,210	30,556,966
Mammography		104,850	0	47,540			15,722	274,339
Manufactured Housing		266,430	0	370,349			125,923	263,293
Marguerite Ross Barnett Scholar		88,994	500,000	537,005			0	65,027
Marital and Family Therapy		30,415	0	0			16,216	56,437
Marketing Development		658,701	6,342	615,033			39,691	348,236
Massage Therapy		300,677	0	0			0	300,677
MCSAP/Division of Transportation-Federal		284,539	17,000	423,736			73,566	877
Medicaid Fraud Reimbursement		0	0	0			0	5,000
Medical School Loan Repayment Program		7,928	0	22,500			0	153,819
Mental Health Earnings		1,843,896	0	1,737,908			53,767	552,617
Mental Health Housing Trust		270	0	0			3	4,702
Mental Health Institution Gift Trust		6,552,175	36,408	8,943,622			127,401	3,955,680
Mental Health-PSD-General Revenue		457,538	5,759,164	5,650,819			277,536	776,271
Meramac-Onondaga State Parks		60,295	0	14,088			6,349	1,034,425
Merchandising Practices Revolving		1,793,289	0	1,112,937			353,457	3,277,364
Metallic Minerals Waste Management		94,829	0	61,413			32,185	216,708
Microfilming Service Revolving Trust		0	0	0			0	35,768
Mined Land Reclamation		488,770	0	538,971			106,050	3,839,690
Missouri Air Emission Reduction		1,944,470	0	297,101			274,307	1,748,643
Missouri Air Pollution Control		85,036	0	699,486			173,485	65,106
Missouri Arts Council		721,500	5,194,060	1,016,070			5,031,963	8,928,801
Missouri Board of Occupational Therapy		371,965	0	0			148,744	444,509
Missouri Breeders		4,583	0	3,000			55	78,342
Missouri Business Mod. and Sud. Resp. Job Ret.		231,668	1,998,200	1,516,138			0	4,962,021
Missouri Capital Access Program		0	0	0			242,500	0
Missouri College Guarantee		726,954	6,000,000	8,470,307			108	4,802,651
Missouri Community College Job Training Program		11,917,199	125,830	11,909,771			125,830	7,428
Missouri Consolidated Health Care Plan Benefit		0	181,105,529	174,723,691			0	6,381,838
Missouri Crime Prevention Information		15,336	0	8,878			0	6,458
Missouri Dental Board		670,459	0	481,116			187,325	408,942

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2001
			By Transfer			By Transfer		
Missouri Disaster	\$ 231,525	6,273,928	0		6,436,702	9,195		59,556
Missouri Horse Racing Commission	9	69	0		0	10		68
Missouri Housing Trust	4,255,307	4,256,476	0		4,470,362	68,606		3,972,815
Missouri Humanities Council Trust	533,134	71,314	865,677		0	254		1,469,871
Missouri Investment Trust	0	0	5,728,000		5,728,000	0		0
Missouri Job Development	2,516,319	44,113	14,247,750		15,268,777	79,427		1,459,978
Missouri Main Street Program	141,582	0	97,000		234,405	0		4,177
Missouri National Guard Training Site	55,443	352,960	0		305,036	3,489		99,878
Missouri National Guard Trust	3,589,693	273,468	3,068,486		3,022,025	325,701		3,583,921
Missouri Office of Prosecution Services	69,460	191,191	3,434		164,244	35,641		64,200
Missouri Office of Prosecution Services Revolving	5,680	96,419	807		75,396	4,410		23,100
Missouri Prospective Teachers Loan	16,260	0	0		0	1		16,259
Missouri Public Broadcast Company SP	0	0	865,677		649,258	0		216,419
Missouri Public Health Services	363,887	1,340,519	1,900		1,169,509	230,502		306,295
Missouri Qualified Fuel Ethanol Prod	65,741	0	4,459,249		4,524,990	0		0
Missouri Real Estate Commission	2,982,063	2,004,869	0		847,012	895,206		3,244,714
Missouri State Employees Deferred Comp. Incentive Plan	0	57,513	11,641,220		11,698,363	1,005		(635)
Missouri Student Grant Program Gift	38,894	0	0		0	38,894		0
Missouri Supplemental Tax Increments Finance	0	0	729,363		729,363	0		0
Missouri Technology Investment	1,279,939	0	4,258,157		5,499,007	16,324		22,765
Missouri Veterans Homes	1,276,601	25,796,626	6,350,000		26,666,427	5,815,371		941,429
Missouri Water Development	0	0	646,415		646,415	0		0
Missouri Wine Marketing and Research Development	0	10,200	0		10,071	98		31
Motor Fuel Tax	7,497,927	177,462,900	0		175,550,102	7,306,617		2,104,108
Motor Vehicle Commission	1,657,328	984,853	0		397,886	456,120		1,788,175
Motorcycle Safety Trust	4,132	1,239	0		5,052	35		284
Multimodal Operations Federal	397,921	29,912,297	160,000		29,868,585	13,995		587,638
Natural Resources Document Services	348,300	490,618	2,319,783		2,832,026	117,045		209,630
Nursing Facility Federal Reimbursement Allowance	2,521,129	187,332,418	115,841,949		183,051,578	117,427,094		5,216,824
Nursing Facility Quality of Care	2,404,634	1,371,150	1,500,000		2,921,807	560,646		1,793,331
Nursing Loan Repayment	676,511	809,538	4,266		474,698	27,793		987,824
Office of Administration - Federal	395,984	2,978,980	39,910		3,025,622	64,014		325,238
Office of Administration Revolving Administrative Trust	10,990,480	14,173,242	82,807,330		84,251,817	11,365,629		12,353,606
Oil and Gas Remedial	14,488	0	0		0	0		14,488
Organ Donor Program	861,766	375,704	0		313,931	29,248		894,291

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements		Balance June 30, 2001
			By Transfer	By Warrant	By Transfer	By Warrant	
Outstanding Schools Trust	\$ 242,235,465	11,922,416	416,500,000	515,097,706	379,994	0	155,180,181
Pansey Johnson-Travis Memorial State Gardens Trust	12,821	2,886	0	0	0	0	15,707
Parks Sales Tax	15,559,687	36,270,801	2,996	27,205,281	11,964,829	0	12,663,374
Peace Officers Standards and Training Commission	1,292,253	1,254,718	0	1,331,606	18,538	0	1,196,827
Petroleum Inspection	1,450,724	2,751,625	0	1,671,914	464,058	0	2,066,377
Petroleum Storage Tank Insurance	46,090,200	18,127,960	0	24,251,832	1,075,415	0	38,890,913
Petroleum Violation Escrow	20,190,215	1,693,824	0	259,585	15,190,112	0	6,434,342
Petroleum Violation Escrow Interest SA	0	0	461,995	359,953	99,312	0	2,730
Pharmacy Rebate	233,421	56,529,524	0	55,276,160	4,868	0	1,481,917
Post Closure	189,657	9,895	0	55,474	1,605	0	142,473
Premium	22,438	284,967	0	284,236	0	0	23,169
Proceeds of Surplus Property Sales	308,197	1,463,725	0	1,249,726	17,537	0	504,659
Professional Registration Fees	60,842	18,811	7,882,139	4,503,091	2,972,726	0	485,975
Property Reuse	3,802,801	231,002	305,000	233,323	2,533	0	4,102,947
Public Service Commission	2,555,798	16,088,137	0	14,318,555	3,860,184	0	465,196
Railroad Expense	79,856	662,120	148	447,817	263,001	0	31,306
Real Estate Appraisers	612,138	218,086	0	0	458,445	0	371,779
Residential Mortgage Licensing	577,131	262,934	0	0	165,633	0	674,432
Respiratory Care Practitioners	149,560	197,332	0	0	133,548	0	213,344
Safe Drinking Water	3,798,228	3,027,850	0	2,036,653	959,877	0	3,829,548
School Building Revolving	1,113,426	2,350,338	0	0	2,289	0	3,461,475
School District Bond	7,132,397	0	7,000,000	5,403,855	0	0	8,728,542
School District Trust	56,348,298	666,199,129	0	661,149,960	2,500,000	0	48,897,467
School for the Blind Trust	41,233	1,633,442	0	1,608,893	36,327	0	29,455
School for the Deaf Trust	5,854	42,440	0	13,601	0	0	34,693
Scrap Tire Subaccount	4,718,823	2,011,210	0	2,375,028	205,742	0	4,149,263
Secretary of State Institution Gift Trust	492,064	25,155	0	178,175	77,687	0	261,357
Secretary of State Investor Education	200,986	33,350	0	0	1,404	0	232,932
Secretary of State Technology Trust	3,149,925	2,358,843	0	2,092,672	121,946	0	3,294,150
Secretary of State-Federal	58,789	2,815,015	0	2,574,985	213,429	0	85,390
Secretary of State-Wolfner State Library	568,199	374,426	0	9,809	728,615	0	204,201
Senate Revolving	18,194	38,454	0	0	154	0	56,494
Services to Victims	3,703,285	2,817,610	0	3,158,976	40,403	0	3,321,516
Single-Purpose Animal Facility Loan	395,186	137,456	0	52,250	21,051	0	459,341
Smith Memorial Endowment	405,892	24,679	0	5,896	580	0	424,095

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Interagency Billings & Receipts		Interagency Billings & Disbursements		Balance June 30, 2001
		Receipts	By Transfer	By Warrant	By Transfer	
Social Security Contributions (OASDHI)	\$ 9,882,847	0	140,395,352	150,216,369	46	61,784
Soil and Water Sales Tax	14,605,379	36,402,059	54,393	29,186,127	1,554,506	20,321,198
Solid Waste Management	11,994,692	9,694,969	0	7,756,591	815,751	13,117,319
Special Employment Security	5,575,415	2,692,909	0	1,966,765	72,119	6,229,440
State Auditor Revolving Trust	567,682	210,616	8,980	149,996	28,403	608,879
State Auditor-Federal	900,132	243,999	146,112	531,381	165,019	593,843
State Board of Architects, Engineers, and Land Surveyors	200,153	1,375,605	0	655,700	450,214	469,844
State Board of Nursing	340,151	6,378,580	1,860,025	1,540,548	3,054,869	3,983,339
State Comm of Interpreters	28,340	25,460	0	0	13,917	39,883
State Committee of Psychologists	771,725	354,240	0	0	719,940	406,025
State Court-Admin Revolving	9,285	14,700	0	8,597	0	15,388
State Document Preservation	43,010	7,841	0	0	167	50,684
State Elections Subsidy	183,767	70,500	1,007,800	1,254,965	0	7,102
State Emergency Management-Federal and Other	2,789,695	4,160,790	0	4,196,394	297,291	2,456,800
State Employee Voluntary Life Insurance	76,033	818,431	0	894,463	0	1
State Facility Maintenance and Operation	2,480,354	138,540	21,118,753	19,962,694	2,483,354	1,291,599
State Fair Fees	315,685	3,244,009	42,022	3,288,337	212,721	100,658
State Fair Trust	1,631	3,244	0	3,366	45	1,464
State Forensic Laboratory	110,024	250,000	0	322,637	5,567	31,820
State Highways and Transportation Department	2,516,468	744,877,410	35,426,405	550,393,193	201,362,365	31,064,725
State Institutions for Gift Trust	192,904	1,650	0	120,051	19,030	55,473
State Land Survey Program	1,404,437	1,422,893	0	1,079,826	639,961	1,107,543
State Legal Expense	21,862	223,844	5,649,388	5,893,300	0	1,794
State Milk Board	337,632	1,422,999	19,193	1,498,613	78,157	203,054
State Parks Earnings	4,589,645	6,768,620	2,918	6,563,464	1,180,658	3,617,061
State Parks Revolving	523	2,586	0	1,416	1,693	0
State Public Defender Federal and Other	19,909	0	0	0	0	19,909
State Public School	95,056	316,200	534,020	880,416	0	64,860
State Retirement Contributions	0	0	223,085,881	214,961,407	0	8,124,474
State Road	127,156,055	905,526,604	186,654,303	891,742,935	74,125,950	253,468,077
State Road Fund-Series A 2000	0	261,529,068	0	260,000,010	0	1,529,058
State School Money	53,823,666	54,118,202	1,843,638,033	1,949,737,648	907,431	934,812
State Seminary	1,102	455,000	0	454,450	0	1,652
State Seminary Money	25,747	209,278	23,844	258,861	0	8
State Transportation	2,020,018	1,548,218	7,116,938	10,537,396	2,717	145,061

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements By Transfer	Balance June 30, 2001
			By Transfer		By Warrant			
State Transportation Assistance Revolving	\$ 505,129	368,411	200,000		770,000		200,722	102,818
Statewide Court Automation	1,193,445	4,432,243	0		3,430,166		380,664	1,814,858
Statutory Revision	86,807	535,172	0		186,276		48,737	386,966
Stormwater Control Bond & Interest-Series A 1999	1,557,350	97,867	1,464,284		1,515,353		0	1,604,148
Stormwater Control Bond & Interest-Series A 2001	0	17,694	723,820		0		0	741,514
Stormwater Control-Ser A01-37H	0	10,023,887	0		14,757		0	10,009,130
Stormwater Control-Ser A99-37H	20,530,037	1,266,444	0		2,396,520		0	19,399,961
Student Grant	341,708	605,498	16,441,424		16,974,044		0	414,586
Supreme Court Publications Revolving	78,856	64,751	0		58,364		25,675	59,568
Supreme Court-Federal and Other	757,108	10,414,931	157,152		5,209,235		613,980	5,505,976
Temporary Assistance-Needy Family-Federal	2,302,232	185,711,451	23,200,000		175,214,279		35,224,830	774,574
Third Party Liability Collect	175,871	9,026,061	0		8,206,680		490,619	504,633
Third State Bldg. Bond Interest and Sinking-Series A 1992	28,641,096	1,844,303	26,086,494		27,256,545		23,386	29,291,962
Third State Bldg. Bond Interest and Sinking-Series A 1993	16,913,942	1,009,920	13,598,181		16,094,273		13,803	15,413,967
Third State Bldg. Bond Interest and Sinking-Series A&B 1991	9,090,914	547,936	8,173,944		8,605,440		6,927	9,200,427
Third State Bldg. Trust Federal-Pre Tax Act 1986	33,940	153	552,341		585,785		535	114
Third State Bldg. Trust-Pre Tax Act 1986	534,694	17,648	0		0		552,341	1
Title XIX-Federal	5,685,064	2,155,888,410	0		2,144,167,064		6,001	17,400,409
Tort Victims Compensation	7,351,434	146,127	0		0		34,373	7,463,188
Tourism Marketing	1,013	1,000	0		2,000		13	0
Treasurer's Information	5,846	3,450	0		35		404	8,857
Uncompensated Care	8,918,332	262,090,948	0		269,444,140		0	1,565,140
Underground Storage Tank Regulation Program	594,576	270,299	75		151,299		91,885	621,766
Unemployment Compensation Administration	814,832	51,974,604	791,677		36,403,493		16,279,954	897,666
Utilicare Stabilization	20,920	14,681	970,000		970,000		13,123	22,478
Veterans' Homes Capital Improvement Trust	81,568,365	4,964,277	3,000,000		4,780,197		7,133,560	77,618,885
Veterans' Trust	439,447	29,236	61,110		49,074		15,241	465,478
Veterinary Medical Board	730,634	315,533	0		49,386		412,783	583,998
Video Instructional Development and Ed Opportunity	98,546	11,662	1,600,000		1,144,006		37,326	528,876
Vocational Rehabilitation-Federal	1,668,080	87,341,526	1,000,000		78,368,484		8,136,399	3,504,723
Wastewater Loan	418,801	39,149,727	7,300,004		44,572,774		368,737	1,927,021
Wastewater Loan Revolving	124,730,837	35,956,398	1,692,812		13,870,417		122,103	148,387,527
Water Pollution Control Bond and Interest Series A 1991	1,176,469	73,154	913,356		1,039,225		2,259	1,121,495
Water Pollution Control Bond and Interest Series A 1992	2,722,698	173,912	2,467,244		2,592,413		2,175	2,769,266
Water Pollution Control Bond and Interest Series A 1993	2,191,673	140,093	1,985,280		2,086,643		1,760	2,228,643

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

Fund	Balance June 30, 2000	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Disbursements By Transfer		Balance June 30, 2001
			By Transfer			By Transfer		
Water Pollution Control Bond and Interest Series A 1995	\$ 2,407,552	153,198	2,175,716		2,292,284	1,924		2,442,358
Water Pollution Control Bond and Interest Series A 1996	2,810,748	178,732	2,528,972		2,675,660	2,273		2,840,519
Water Pollution Control Bond and Interest Series A 1998	2,644,958	170,385	2,363,017		2,513,519	1,504		2,663,337
Water Pollution Control Bond and Interest Series A 2000	1,557,350	97,867	1,464,284		1,515,353	0		1,604,148
Water Pollution Control Bond and Interest Series A 2001	0	35,392	1,447,763		0	0		1,483,155
Water Pollution Control Bond and Interest Series B 1992	5,136,928	325,069	4,549,937		4,888,933	4,195		5,118,806
Water Pollution Control Bond and Interest Series B 1993	9,940,292	613,467	8,514,713		9,476,645	7,106		9,584,721
Water Pollution Control Bond and Interest-Series BC 1991	4,332,303	262,511	3,885,019		4,097,645	3,259		4,378,929
Water Pollution Control Series A01-37E	0	10,024,098	0		29,530	0		9,994,568
Water Pollution Control Series A01-37G	0	10,023,676	0		0	0		10,023,676
Water Pollution Control Series A96-37C	297,840	17,451	0		298,149	0		17,142
Water Pollution Control Series A96-37E	10,596	696	0		0	11,293	(1)	
Water Pollution Control Series A98-37C	8,192,710	504,852	0		2,200,116	9,650		6,487,796
Water Pollution Control Series A98-37E	22,796,830	1,334,357	0		2,683,870	8,881,134		12,566,183
Water Pollution Control Series A99-37E	10,250,685	649,100	0		0	0		10,899,785
Water Pollution Control Series A99-37G	10,279,352	648,229	0		542,478	0		10,385,103
Water Pollution Permit Fee Subaccount	9,985,295	5,438,189	1,283,411		3,335,937	1,629,389		11,741,569
Water Well Drillers	225,685	529,835	0		371,448	176,875		207,197
Workers' Compensation	33,004,325	6,137,607	138,018		12,732,638	5,904,180		20,643,132
Workers' Compensation-Second Injury	17,010,892	41,539,990	0		35,780,444	1,010,176		21,760,262
Workers Memorial	0	250	0		0	0		250
Working Capital Revolving	5,553,282	10,804,173	23,389,552		29,142,685	2,778,049		7,826,273
World War II Memorial Trust	0	10,649	0		0	0		10,649
TOTAL	\$ 3,089,659,703	17,213,576,640	5,418,955,747		17,366,742,846	5,418,955,748		2,936,493,496

**TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2001**

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
Water Pollution Control Bonds: (a)						
Series A, 1991 (d)	August 1, 1991	August 1, 2001	5.9% - 8.4%	\$ 35,000,000	33,980,000	1,020,000
Series B, 1991 ** (d)	November 1, 1991	November 1, 2001	5.25% - 7.75%	17,435,000	16,510,000	925,000
Series C, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	33,575,000	9,920,000	23,655,000
Series A, 1992	August 1, 1992	August 1, 2017	5.0% - 7.5%	35,000,000	6,355,000	28,645,000
Series B, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	50,435,000	10,985,000	39,450,000
Series A, 1993	August 1, 1993	August 1, 2018	4.3% - 7.3%	30,000,000	4,950,000	25,050,000
Series B, 1993 **	August 1, 1993	August 1, 2016	4.3% - 7.3%	109,415,000	14,800,000	94,615,000
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	30,000,000	3,955,000	26,045,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	35,000,000	3,175,000	31,825,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	35,000,000	2,505,000	32,495,000
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	20,000,000	445,000	19,555,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	20,000,000	0	20,000,000
Total Water Pollution Control Bonds				\$ 450,860,000	107,580,000	343,280,000
Third State Building Bonds: (b)						
Series A, 1991 ** (e)	November 1, 1991	November 1, 2001	5.25% - 7.75%	\$ 34,870,000	33,040,000	1,830,000
Series B, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	71,955,000	20,860,000	51,095,000
Series A, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	273,205,000	57,410,000	215,795,000
Series A, 1993 **	August 1, 1993	August 1, 2012	4.3% - 7.3%	148,480,000	36,280,000	112,200,000
Total Third State Building Bonds				\$ 528,510,000	147,590,000	380,920,000
Fourth State Building Bonds: (c)						
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	\$ 75,000,000	9,885,000	65,115,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	125,000,000	11,345,000	113,655,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	50,000,000	3,575,000	46,425,000
Total Fourth State Building Bonds				\$ 250,000,000	24,805,000	225,195,000
Stormwater Control Bonds: (f)						
Series A, 1999	October 1, 1999	October 1, 2024	4.5%-7.5%	\$ 20,000,000	445,000	19,555,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	10,000,000	0	10,000,000
Total Stormwater Control Bonds				\$ 30,000,000	445,000	29,555,000
Total General Obligation Bonds				\$ 1,259,370,000	280,420,000	978,950,000

**** Refunding Bonds**

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Callable portions refunded with Series B, 1993.
- (e) Callable portions refunded with Series A, 1993.
- (f) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
June 30, 2001**

<u>Invested For</u>	<u>Investments</u>	<u>Amount</u>
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 229,760,000
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years	2,048,258,270
General Obligation Bond Pool	Repurchase Agreements	110,367,000
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years	244,052,774
MODOT Bond Pool	Repurchase Agreements	1,529,000
Non-Expendable Trust Funds*:		
State Seminary Fund	Government Securities With Various Maturity Dates	3,897,000
State Public School Fund	Government Securities With Various Maturity Dates	<u>16,666,000</u>
Total		<u>\$ 2,654,530,044</u>

* These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
June 30, 2001**

Investment	Amount
Time Deposits:	
General Pool	\$ 453,435,866
U.S. Securities:	
General Pool Portfolio	1,175,220,842
General Pool General Repurchase Agreement	229,760,000
General Obligation Bond Pool Portfolio	244,052,774
General Obligation Bond Pool General Repurchase Agreement	110,367,000
MODOT Pool Repurchase Agreement	1,529,000
Commercial Paper:	
General Pool	873,037,428
Other Investments:	
Central Bank, Jefferson City (General Deposit Account)	8,176
Central Bank, Jefferson City (General Disbursement Account)	(191,235,283)
Central Bank, Jefferson City (Investment Account)	18,067,145
Central Bank, Jefferson City (Electronic Receipt/Payment Account)	805,217
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)	1,000,000
Central Bank, Jefferson City (Collection Concentration Accounts)	1,265,077
Central Bank, Jefferson City (Conservation Concentration Account)	183
Central Bank, Jefferson City (State Fair Account)	(52)
Central Bank, Jefferson City (DOSS Child Support Elec. Receipts Account)	(20,828)
Central Bank, Jefferson City (Electronic Tax Receipt Account)	84,539
Firstar Bank, St. Louis (General Deposit Account)	15,006,135
Firstar Bank, St. Louis (Compensating Balance Repurchase Agreement)	15,000,000
Firstar Bank, St. Louis (Investment Account)	(9,640,028)
Firstar Bank, St. Louis (Electronic Receipts Account)	(43,200)
Firstar Bank, St. Louis (Wire Transfer Receipts Account)	(6,359)
Firstar Bank, St. Louis (Electronic Disbursement Account)	1,035,964
Firstar Bank, St. Louis (Electronic Tax Receipt Account)	(1,953,140)
Firstar Bank, St. Louis (Corporate Estimated Tax Payment Account)	(9,267)
Firstar Bank, St. Louis (DOSS Kids Program Receipts Account)	(293,501)
Firstar Bank, St. Louis (DOR Credit Card Receipts Account)	(2,452)
Firstar Bank, St. Louis (Lottery Concentration Account)	3,912
Firstar Bank, St. Louis (Exception Account)	(5,402)
Premier Bank, Jefferson City (Conservation Credit Card Receipts Account)	21,058
Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account)	2,684
Total	<u>\$ 2,936,493,488</u>

Unaudited

TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
June 30, 2001

Fund	Contributions to Date	Market Value June 30, 2001
Missouri Arts Council - Opened January 19, 1999		
S&P Flagship Fund	\$ 18,000,000	16,962,937
Russell 2000 Fund	<u>2,000,000</u>	<u>2,251,260</u>
Total Missouri Arts Council	<u>\$ 20,000,000</u>	<u>19,214,197</u>
Missouri Humanities Council - Opened January 3, 2000		
S&P Flagship Fund	\$ 765,000	655,666
Russell 2000 Fund	<u>85,000</u>	<u>89,062</u>
Total Missouri Humanities Council	<u>\$ 850,000</u>	<u>744,728</u>
Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000		
S&P Flagship Fund	\$ 733,500	628,626
Russell 2000 Fund	<u>81,500</u>	<u>85,424</u>
Total Pansy Johnson-Travis Memorial Gardens	<u>\$ 815,000</u>	<u>714,050</u>
Wolfner Library - Opened July 5, 2000		
S&P Flagship Fund	\$ 655,200	595,300
Russell 2000 Fund	<u>72,800</u>	<u>73,739</u>
Total Wolfner Library	<u>\$ 728,000</u>	<u>669,039</u>
Total Missouri Investment Trust	<u>\$ 22,393,000</u>	<u>21,342,014</u>